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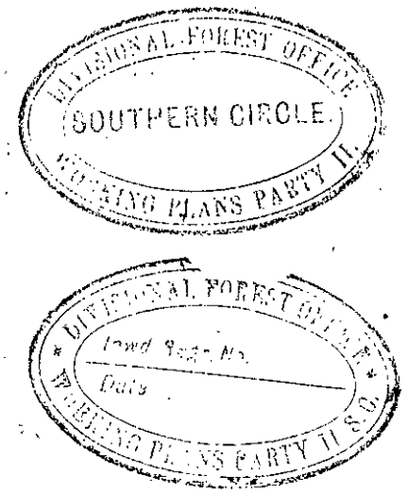

REVENUE OFFICERS AND SERVANTS.

PART I.—COMMISSIONERS.

1. Commissioners should give an opinion on every subject submitted to Government through them, even though it be an appointment in the patronage of His Excellency the Governor. (G. L. No. 4738, dated 19th December 1860.)

2. Although the power to grant sick leave necessitating the departure of an officer from his district has not been conceded to the Commissioners, yet His Excellency the Governor in Council authorizes them to permit the departure of officers in cases of emergency in anticipation of formal leave. (G. R. No. 4041, dated 17th September 1861.)

3. In modification of the orders contained in Government Resolution No. 1192, dated 21st March 1862, His Excellency the Governor in Council is pleased to authorize the Commissioners of Divisions to sanction applications for the grant of privilege leave of absence to gazetted officers under them for periods not exceeding 30 days* in cases where no substitute is required and no extra expense is involved. In other cases leave will be granted by Government. (G. R. No. 6834, dated 12th September 1889.)

4. All correspondence in the Revenue and Police Departments should be carried on through the Revenue and Police Commissioners, direct references being avoided as much as possible. (G. L. No. 3116, dated 8th July 1861.)

5. Commissioners are authorized—

(1) to write off outstanding balances of revenue to any extent, but all such remissions, with the reasons for them, should be reported annually to Government for its information in a tabular statement appended to the Jamábandi reports;

(2) to write off unserviceable dead-stock to any extent, but they should forward annually to the Accountant General for information a statement of the prime cost, the amount realized, and the cause of sale stated briefly;

(3) to correspond direct with the Accountant General in all cases connected with travelling allowances to Collectors, their Assistants and Deputies, Superintendents of Police and their Assistants, batta to establishments, disbursements of salaries inadvertently credited as savings, and salaries of acting officers of all grades, reference to Government being made only in the event of final differences of opinion. (G. R. No. 3116, dated 8th July 1861.)

(4) Commissioners are authorized to sanction remissions of assessment up to Rs. 1,000. If remissions on a large scale are proposed to be granted, on account of bad harvests over an ex-

* *Vide* G. R. No. 3190, dated 29th April 1895, and G. M. No. 3407, dated 6th May 1895.

tensive tract of country, the matter should be referred for the orders of Government.

(G. R., F. D., No. 720, dated 8th March 1887.)

Any order which would involve a loss or delay in receipt of revenue of a sum exceeding Rs. 20,000 should be reported at once on its issue to the Government of India.

(G. R. No. 2585, dated 27th April 1888.)

6. Commissioners are authorized to sanction, in rectification of evident errors, refunds of sums credited to Government. (G. R. No. 251, datd 21st January 1862.)

7. The Commissioner, as responsible for the entire revenue administration of his Division, is entitled to apply to any officer employed therein, for such information affecting the revenue as he may deem necessary. (G. R. No. 785, dated 25th February 1867.)

8. The sanction of the Commissioner is necessary in all cases of exchanges in lieu of land taken up for public purposes. (G. R. No. 1910, dated 24th March 1877.)

9. Commissioners have power to give Government waste land in lieu of inám land taken up for a public purpose. (G. R. No. 6825, dated 24th September 1886.)

10. Cases of grants of inám lands to village servants in exchange for that taken up for public purposes, or rendered unfit or unsuitable from any cause, may be sanctioned by the Commissioners. They may also sanction cash allowances, in accordance with the rules when no suitable lands are available. (G. Rs. Nos. 2863, dated 21st May 1881, and 3422, dated 12th May 1893, and G. R., F. D., No. 720, dated 8th March 1887.)

11. The Extra First Assistant Collector in charge Panch Mahals having requested sanction to enter certain land in Kálol belonging to one Ishwar Kuvarji as alienated, liable to a salámi of Rs. 23-8-0 out of an assessment of Rs. 43-4-0, the said holder having established his claim to hold the land as alienated, the Revenue Commissioner enquired whether in cases of that kind he had authority to order the entry of the lands as alienated. It was resolved that in such cases the Revenue Commissioner might decide the question without reference to Government. (G. R. No. 5998, dated 5th October 1877.)

12. Commissioners are authorized—

to incur expenditure for the erection of boundary marks in Government waste survey numbers;

to sanction excesses over contract grants of the Collectors up to Rs. 100 in respect of "3, Land Revenue," "6, Stamps," "7, Excise" and "32, Miscellaneous," on being satisfied that the expenditure was really unavoidable

and that every care was taken to avoid unnecessary expenditure; and

to sanction refunds of Khoti profits during attachment of Khoti villages in Ratnágiri.

(G. Rs., F. D., Nos. 720, dated 8th March 1887, and 2050, dated 30th June 1888.)

13. The power vested in the Commissioners by the foregoing order to sanction expenditure over the contract allotments within the limit of Rs. 100, should be exercised by them subject to the condition, which will be strictly enforced, that the grant for the following year be reduced by a corresponding amount. (G. R., F. D., No. 2777, dated 7th September 1888.)

14. Commissioners are authorized, in cases of mere clerical mistakes in sanads, to sanction their cancellation and the issue of fresh ones in their stead without reference to Government, except in matters beyond the scope of the Commissioner's proper authority. Sanads once issued are the property of the holders thereof, and that it was never contemplated that they should be renewed or altered otherwise than with the consent or at the instance of the holders themselves, except in the following cases:—

(1) When they refer to land which had not been surveyed and assessed when they were granted, and contain entries of areas, salámi, &c., expressly declared to be provisional only and liable to revision when the land is surveyed.

(2) When they are vitiated by some clerical error in making them out.

(3) When the land to which they relate has been entirely surrendered to or resumed by Government, in which case they should be re-called and cancelled if possible.

In other cases Government are not concerned in the renewal of sanads, though, when any changes occur which are likely to obscure the identity of land, the holders of them should be encouraged to present their sanads for endorsement or renewal if they prefer it, and are willing to pay the renewal fee. For Government purposes it is sufficient that all such changes should be duly recorded in Village Form IX, so that the identity of the land, for which the sanad was originally granted, can be readily traced through all subsequent changes of number, area, or assessment.

(G. Rs. Nos. 5589, dated 8th July 1892, and 6003, dated 16th July 1894.)

15. The Commissioner in Sind and the Divisional Commissioners are authorized to sanction refunds of forest revenue exceeding Rs. 200, and the writing off of irrecoverable balances of forest revenue up to Rs. 1,000 in each case. (G. Rs. Nos. 1361, dated 18th February 1893, and 4756, dated 10th July 1899.)

16. The Commissioners of Divisions and the Commissioner in Sind are authorized to grant leave on allowances, subject to the restrictions imposed in Article 317 of the Civil Service Regulations, to kárkuns and other Revenue subordinates for the period spent at appearing at the Lower and Higher Standard Departmental Examinations. (G. R., F. D., No. 3980, dated 24th December 1888.)

17. The Commissioner in Sind is authorized to sanction the temporary entertainment of zabits on Rs. 20 per mensem each for a period not exceeding three months, provided the expenditure can be met from grants entered in the budget estimates. (G. R. No. 9090, dated 30th November 1889.)

18. In the interests of the public administration it is desirable that each Divisional Commissioner should have his monsoon head-quarters and should reside during the rains in his own Division in place of spending at Poona five months of the year.

The head-quarters during the monsoon months of the Commissioner, N. D., should be at Ahmedabad; those of the Commissioner, S. D., at Belgaum.

(G. Rs. Nos. 9280, dated 7th December 1889, 1982, dated 17th March 1890, and 2658, dated 17th April 1890.)

19. The touring systems tentatively introduced in the Central and Southern Divisions under the orders contained in Government Resolutions, Financial Department, Nos. 3047, dated 10th November 1887, and 281, dated 31st January 1888, are to be permanently adopted.

The Commissioner, N. D., is allowed to locate his head-quarter office in a few central camps while touring in the districts of Thána, Surat, Broach and Kaira and halting at the City of Ahmedabad, and to take with him such portion of his records and office establishment as may be found to be absolutely necessary when travelling along the tract of country north of Ahmedabad and in North-East Gujarát.

(G. R. No. 9280, dated 7th December 1889.)

PART II.—COLLECTORS, ASSISTANT AND DEPUTY COLLECTORS.

(i) *Appointments, Leave, &c.*

1. In the list of Senior and Junior Collectors, the names should be entered according to date of appointment, and not according to seniority in the service. But this order should be considered as merely laying down how the list of Senior and Junior Collectors in the Civil list is to be prepared for purposes of information and not as giving directions as to promotion from one to the other grade.

Promotions from the grade of Junior to the grade of Senior Collector are to be made according to seniority in the service, not according to date of appointment to a Collectorate. The Accountant General should dispose of all questions of pay and allowances to Senior and Junior Collectors in accordance with this ruling.

(G. Rs. Nos. 4144, dated 22nd July 1875, and 6839, dated 6th December 1875.)

2. When it becomes known to the Accountant General's office that a Collector has made over charge to the Senior Assistant Collector of the District, it should enter the latter as acting as a Collector and propose the promotions consequent on such appointment in the gradation list which is submitted for the approval of Government, so that orders may be passed regarding all the changes involved without unnecessary delay. (G. R. No. 4395, dated 28th July 1881.)

3. The vacancies of acting First and Second Assistant Collectors are filled up in the gradation list of Revenue officers according to the seniority of officers, and irrespective of the districts in which they occur, and the work which the Assistant Collectors perform. (G. R. No. 6577, dated 5th November 1881.)

4. A mere re-arrangement of the work of a district among the available Assistants and Deputy Collectors does not give any of those officers claim to higher allowances, as the vacancies in the grade of Assistant Collectors are filled up under standing orders by promotion of the Senior Second Assistant and Supernumerary Assistant Collectors without reference to their duties. (G. R. No. 970, dated 11th February 1882.)

5. The Accountant General should submit two separate monthly gradation lists, *viz.*, one of Commissioners and Senior and Junior Collectors and the other of First and Second Assistant Collectors and Judges, who under the orders contained in Government Resolution, Judicial Department, No. 778, dated 10th February 1892, are to be borne on one list. The former list will be issued from the Revenue and the latter from the General Department. (G. R. No. 1751, dated 11th March 1892.)

6. Every First Assistant Collector is required to carry on the duties of the Collector when that officer is summoned to a conference, without extra remuneration. (G. R. No. 5747, dated 17th October 1873.)

7. For the first thirty days of the absence of a Collector on privilege leave one of the officers acting as Collector must lose acting allowance, and it is generally fair that that officer should be the Junior Acting Collector, although he may not personally have had any connection with, or owe anything to the departure of the officer on privilege leave. (G. R. No. 2343, dated 19th March 1885.)

8. The Bombay Government is authorized to temporarily retain in the Judicial Department the services of an Assistant Collector and to allow him to continue to act as a Supernumerary Assistant Judge instead of reverting temporarily to the Revenue Department, although no acting vacancy to which he could be appointed be available at the time, provided (1) that the period within which the expected vacancy in the Judicial Branch will occur does not exceed three months in each case from the date on which the officer concerned becomes a Supernumerary in the Judicial Department, and (2) that no promotion is allowed in the Revenue Department in place of the Supernumerary Judicial Officer concerned until he is absorbed by the occurrence of a vacancy in the Judicial Department. (G. I., H. D., No. 1207, dated 2nd September 1885; *vide* G. R. No. 8316, dated 13th October 1885.)

9. The attention of the Commissioners and Collectors is invited to Article 119 of the Civil Service Regulations. A Collector when submitting with his recommendation for its grant an application for privilege leave preferred by an Assistant or Deputy Collector serving under him should always explain how he proposes to provide for the discharge of the duties of the officer applying for leave during his absence on leave. If he is unable to make such provision with his existing staff he should report what are the exceptional circumstances in the case which render it advisable that the grant of privilege leave applied for should not be deferred until he can make satisfactory arrangements for the performance of the duties of the officer requiring the leave. In the case of an application for privilege leave preferred by a Collector, the Commissioner of the Division when forwarding it for orders should submit a similar explanation or report. (G. R. No. 3434, dated 9th May 1889; *vide* also G. M. to the Commissioner of Customs, Salt, Opium and Abkári, No. 890, dated 3rd February 1890.)

10. The Commissioner in Sind and the Divisional Commissioners should promptly report to Government all cases of grant of leave by them to Collectors and District Magistrates, and the arrangements they may make for the discharge of the duties of those officers during their absence, so that Govern-

ment can gazette the appointments of acting officers at once, and thus avoid the risk of any legal difficulties which may arise in the omission to furnish the incumbents with political, magisterial, or any other jurisdiction which under the circumstances may be needed. The Commissioners should further be directed with reference to the provisions of Section 11 of the Land Revenue Code to report the circumstances before actually granting the leave in any case in which it may be desirable that an officer other than the Senior Assistant Collector on regular duty in the district should take charge, in order that the necessary notification may be issued *beforehand.*

Officers on whom the duties of Collector and District Magistrate may devolve temporarily under Section 11 of the Land Revenue and Criminal Procedure Codes, should abstain from taking on themselves any of the functions under the Bombay Local Boards and District Municipal Acts which have been vested personally in the officer for whom they are acting until they have been formally gazetted to exercise those powers.

(G. R. No. 867, dated 31st January 1893.)

11. The appointment of Collector of the Presidency Town of Bombay is not one of the reserved or scheduled appointments under Act 24 and 25 Vict., c. 54, kept exclusively for members of the Covenanted Civil Service. (S. of S. No. 4, Rev., dated 15th February 1883; *vide* G. R. No. 2290, dated 20th March 1883.)

12. The post of First Assistant Collector, Bombay, is not a reserved or scheduled appointment. (G. M. to the Accountant General, No. 6180, dated 30th August 1890.)

13. The circumstances of the appointment of the Assistant Collector, Bombay, are peculiar. It is not a scheduled appointment, but it has been decided that it should always be held, if possible, by a covenanted Civilian, and it therefore is included in the graded appointments and has no special local *pay.* (G. R. No. 6580, dated 16th August 1892.)

14. The appointments of the Collector of Land Revenue, Customs and Opium, Bombay, and the First Assistant Collector, Bombay, should be treated not as special appointments of a particular grade, but as additions to the general sanctioned strength of Senior Collectors and First Assistant Collectors, respectively. (G. R. No. 3686, dated 5th June 1888.)

15. As a general rule, Huzúr Deputy Collectors should only be allowed privilege leave during the rains, when other Assistants can take charge of the Huzúr without interfering with the district duties of Assistants in permanent charge of districts. (G. R. No. 900, dated 22nd February 1861.)

16. All notifications issued by the Commissioner in Sind affecting the temporary transfer of Deputy Collectors should be recognized as authoritative. (G. R. No. 5961, dated 2nd December 1870.)

17. As a general rule, all promotions in the grades of Deputy Collectors will be made according to seniority, both in the case of substantive vacancies and in respect to promotions *pro-tem.* to a higher grade. It follows that any Deputy Collector appointed for the first time to a particular grade, will be placed at the bottom of the grade, and except on special occasions, every new appointment will be made to the lowest grade of all. Government, however, reserve to themselves the right on such special occasions to nominate to a higher grade any officer, whose appointment to it, without his having passed through the lower grades, the exigencies of the State may render necessary. (G. R. No. 918, dated 17th February 1873.)

18. Daftardárs in Sind having been graded with Deputy Collectors, their appointments emanate from Government, who will attend, as far as possible, to the recommendations of the Commissioner, but the Commissioner may fill up mere temporary vacancies in such manner as may be necessary, the confirmation of Government being subsequently obtained. (G. R. No. 1010, dated 18th February 1875.)

19. At stations where the treasure is kept by the Bank of Bombay, the Deputy Collector at the Sadar station should be called, not Deputy Collector or 'Officer' in charge of the Treasury, but by the ordinary title borne by all such officers, *viz.*, 'Huzúr Deputy Collector.' (G. R. No. 4880, dated 26th August 1875.)

20. The Accountant General should submit every month a gradation list of Deputy Collectors. (G. M. No. 1382, dated 13th February 1884.)

21. Officers of the rank of Deputy Collectors, whose services are lent to Native States or who are detailed on other special duty, will ordinarily be considered entitled to receive substantive grade promotion according to seniority during their absence for a period of five years from the date of their deputation on special duty, but on the expiration of that period they will not receive any further promotion during their absence without the special orders of Government. (G. R. No. 6986, dated 1st September 1884.)

22. Reversions from substantive *pro-tem.* to acting appointments in the grade of Deputy Collectors should be regulated according to the merits of each case as it arises. (G. R. No. 5568, dated 11th July 1884.)

23. Deputy Collectors are ordinarily graded in the order in which they were appointed substantively to the post of Mámlatdár or Head Accountant. (G. R. No. 7995, dated 9th October 1884.)

24. The appointments of Deputy Collector and Assistant Collector are parallel appointments on the same establishment. This is clear from the nature of the pay and duties, and was specially laid down

in Government Resolution No. 3831, dated 14th October 1868. An officer can receive no extra allowance for doing the work of a fellow officer on the same establishment who does not hold a higher appointment, and a Deputy Collector discharging the duties of an Assistant Collector in addition to his own is in the same position as if he were discharging the duties of another Deputy Collector in addition to his own. He can in neither case draw any extra allowance. (G. Rs. Nos. 5990, dated 21st August 1886, and 6714, dated 9th October 1888.)

(ii) *Powers, duties, &c.*

1. Collectors are not called upon to provide districts for every Assistant sent to them, or to change the charges of their Assistants in accordance with their varying numerical strength. The charges of the First, Second and Third Assistants and Deputy Collectors once arranged are not to be altered except for important public reasons. Young Assistants attached to Collectors are to be employed under the Collector himself or under the First or Second Assistant, who ought to have more than enough work at their disposal to give an Assistant useful employment.

The distribution of the charges of Assistants will rest with the Collectors subject to the control of the Commissioner, whose notification in the *Government Gazette* may be accepted by the Civil Auditor as authority. Reference to Government will be necessary only when the Commissioner sees special reason for it.

(G. R. No. 414, dated 30th January 1860.)

2. A Collector need not always hold charge of a táluka, but he should occasionally do so if he has doubts whether any Assistant or Deputy is conducting his duties in a satisfactory manner.

He should always (unless there is special cause, which should be reported) do the jamábandi of two tálukas from different Assistants' charges.

He should take tálukas in turn (not necessarily in regular rotation), so that he may, within a reasonable time, see how work is conducted in all tálukas.

In all complicated cases, the Collector should require his Assistants or Deputies to make their reports in English, so that their work may come fully under his observation.

(G. R. No. 4305, dated 23rd August 1878.)

3. The question of the redistribution of Assistants' charges is left to the decision of the Commissioners of Divisions. (G. R. No. 2591, dated 10th May 1881.)

4. The settlement of the land and sáyar revenues of the districts should be completed, if possible, by the end of February or at the latest by the 15th of March, and the cause of delay in the settlement of any táluka should be briefly explained in the

annual reports. The period for completing the jamábandi can be extended by the Commissioners without reference to Government. (G. Rs. Nos. 161, dated 18th January 1864, 330, dated 25th January 1868, and 1824, dated 11th March 1893.)

5. The following are extracts from a memorandum by Mr. (now Sir) T. C. Hope, dated 11th December 1874, which was circulated by Government for the information and guidance of all Collectors and their Assistants:—

"3. One principal matter is the jamábandi. Before beginning the jamábandi of any táluka, I would suggest that the officer cause his kárkúns to prepare a tabular statement containing the name of each village, and the chief items of revenue for the previous year, in the vernacular, as also blank columns for similar items of the current year, and ample space for causes of increase and decrease and general remarks. As each village comes up for settlement, the officer should enter with his own hand the items of revenue as settled by him in Village Form No. 10, the causes of increase and decrease as ascertained on enquiry, and any general remarks on the state or wants of the village, the efficiency of the village officers, accuracy of the accounts, &c., which may suggest themselves. When all the villages have been gone through, a few remarks on the táluka and the settlement in general will complete the record for subsequent use by the officer himself, or any successor into whose hands it may pass. A Collector doing a jamábandi should hand over a similar record to the officer in charge of the táluka.

"4. The only other record which I would recommend is a current memorandum book, in which should be written *at the time* anything which particularly strikes the officer regarding any place, and is intended for practical use, as also any information necessary for the Administration Report, for instance:—

December 1st.—Examined the statistics of Táluka. The figures of population, resources, &c., are as under . The great increase in appears owing to and the falling off in to .

December 5th.—Completed 1st examination, and signed taleband.

December 15th.—Began jámabándi of Táluka .

January 5th.—Inspected tank at : it is much in want of repairs. The people offer Rs. 200: a grant of Rs. 300 more should be recommended in the Táluka Local Fund Budget.

January 10th.—Visited ; inspected fields and rayats' books; examined the accounts and records.

February 1st.—Visited schools at and . The first in good order. Wrote to inform the Deputy Inspector that the second was closed and the master absent without leave.

April 5th.—Held quarterly Local Fund meeting at . The figures of attendance, &c., for the past year are as under . The best members are and .

I need scarcely say that it is the duty of a Shirastedár to aid the memory of his chief, ascertaining before leaving the head-quarters of a táluka for instance that no necessary information has been forgotten, and in the case of a young officer on his first tour explaining what there is to be done.

* * * * *

"5. It should be a standing rule that nothing which can be obtained or done at a táluka at the time of the first inspection should, without definite good reason, be left over for the second, and when an officer giving over charge has violated this rule it should be the duty of the officer receiving charge to bring the fact to the Collector's notice."

(G. R. No. 53, dated 6th January 1875.)

6. At the jamábandi, lists should be obtained from the village officers of the deceased Khátedárs whose names are retained in the accounts in place of their heirs, and carefully examined. (G. Rs. Nos. 8246, dated 23rd November 1886, and 10072, dated 23rd December 1892.)

7. The orders of Government as to the completion of the jamábandi settlement at least three camps in each táluka should be strictly observed. Government must insist on this duty being carried out with a minimum of inconvenience to the village officers and their work. Where agricultural establishments have been appointed, it is especially desirable that Kulkarnis and Talátis should not be called away to any distance from their charges, and all Collectors should issue orders to ensure that village officers are not detained beyond a limited period for the preparation and disposal of the jamábandi papers. (G. R. No. 9246, dated 18th December 1893.)

8. It is hereby notified, with reference to Section 3 of Bombay Act I of 1868, published in the *Bombay Government Gazette* of the 1st December 1868 that the powers and duties of a Collector may not be conferred by a Collector on any Assistant, or Deputy Collector, who has not passed the Departmental Examination according to the Higher Standard. * * * (G. N. dated 2nd December 1868.)

9. The Land Revenue Code, Bombay Act V of 1879, is an Act passed 'to consolidate and amend the law relating to Revenue Officers' as well as the

law relating to the assessment and recovery of land revenue. Chapter II of the Code deals with the 'constitution and powers of Revenue Officers,' and Section 10, which occurs in that chapter, lays down that an Assistant or Deputy Collector in charge of tálukas shall, subject to appeal, perform all the duties and exercise all the powers conferred upon a Collector of a district by the Code or 'any other law at the time being in force,' so far as regards the tálukas in his charge; but authority is given to the Collector to withdraw any duties or powers that he thinks fit from any Assistant or Deputy.

There is no ground for limiting the meaning of the words 'or any other law at the time being in force' by holding that only laws relating to land revenue are meant. If this had been intended, the Legislature would have employed language which would have made such intention clear. The intention of the words actually used is that, in his tálukas, the powers and duties of an Assistant or Deputy Collector shall be the same as are conferred or imposed by any law upon the Collector, subject always to a right of appeal to the Collector and to the power of the Collector to direct his Assistant or Deputy not to perform certain duties or exercise certain powers.

The Local Boards Act has been passed by the Legislature with a knowledge that this was the general law, and as it has not thought fit to enact that the Collector's duties and powers under that Act shall not be performed or exercised in their respective tálukas by his Assistants or Deputies, the general law applies to the Collector's functions under the Local Boards Act.

(L. R. No. 1461, dated 28th October 1884; *vide* G. R. No. 8718, dated 5th November 1884.)

10. Collectors should have no difficulty in deciding what powers conferred upon the Collector by Act I of 1884 they should reserve to themselves. The powers under Sections 64 and 65 should be so reserved. (G. R. No. 8718, dated 5th November 1884.)

11. It is the duty of the Collector of the district and the Commissioner of the Division to make themselves acquainted with all the material wants of the Collectorates entrusted to their charge. They should then carefully consider whether the wants ought to be supplied by the use of the Local Funds, or by contributions from the Imperial Treasury. This being determined, specific proposals, supplemented by plans and estimates, should be forwarded to Government. The necessity of the works and the best method of carrying them into effect would then be carefully considered. (G. R. No. 1329, dated 20th March 1871.)

12. Government have in their Resolution No. 5091, dated 12th October 1871, paragraph 6, clause *b*, issued the following instructions to Assistant Collectors *apropos* of the preparation of their annual

reports:—"Every Assistant is at the time of doing jamábandi or examining records, &c., to keep in his own hand notes of the results and the statistics necessary for his report. All such notes are to be handed over on a transfer, and the fact that all materials necessary for the report up to date have been so transferred is to be mentioned in the usual report of giving over and receiving charge."

No such orders exist with reference to *Collectors*; but it is considered desirable that similar instructions should apply to those officers as well. Copies of the following circular of the Government of the Punjáb, No. 25-3793, dated 9th November 1878, directing that every Deputy Commissioner who shall have been in charge of a district for more than a year, shall, on leaving it, record for the information of his successor a memorandum of all important points connected with the administration of the district, are circulated for the information and guidance of Commissioners and Collectors:—

"A large amount of valuable information is lost to the Government for administrative purposes from the fact that Deputy Commissioners, leaving their districts on furlough, transfer, or retirement, make over charge to their successor without giving any memoranda on the various matters of importance with which they have been long officially connected. Consequently, the newcomer has to discover for himself the facts regarding every branch of the administration which might have been more conveniently collected and placed on record by the officer who had long been in charge of the district.

"2. The burthen of the duties of the new District Officer is thus largely and unnecessarily increased; it is long before his knowledge of the district becomes such as to enable him to control it efficiently, while all continuity in administration is apt to be lost.

"3 The Honourable the Lieutenant Governor is accordingly pleased to direct that every Deputy Commissioner who shall leave a district, of which he has been in charge for more than a year, on transfer, furlough, or retirement, shall record, for the use of his successor, a carefully drawn and exhaustive memorandum noting all points of which it is important that his successor should be informed.

"4. It may hereafter be possible to note in more detail the subjects to which attention should be specially directed in these memoranda; but I am here principally to note the working of the Police; the manner in which the incidence of the land revenue assessment affects the district; the portions which require particular care on the occurrence of drought or high prices; any special offence to which any portion of the ordinary population or criminal tribes of the district are addicted; and the working of Municipal and District Committees.

"5. In addition to this, should be carefully recorded the names and character of the more important native gentlemen or headmen of the district; their activity or supineness in the suppression of crime, and any special services which they may be fitted to render to the Government in case these should be required of them. Existing rules provide for a record of the qualifications and services of the ministerial officers of a district, and this record must be duly kept up.

"6. Commissioners are requested to ascertain, before a Deputy Commissioner leaves a district, whether the

memorandum now prescribed has been prepared, and should satisfy themselves that it contains the information required in sufficient detail."

(G. R. No. 2857, dated 31st May 1879.)

13. It is the duty of Collectors to insist on their Assistants keeping their notes in a full and complete manner. (G. R. No. 1265, dated 11th March 1874.)

14. Commissioners should take measures to ensure references from Government meeting with prompt replies.

Collectors should at once furnish replies to references which do not require any kind of labour or research, and the information necessary to reply to which can be extracted at once by a clerk from the Accounts and Records.

In matters requiring careful consideration valuable time should not be lost by calling for opinions in an indiscriminate manner. Opinions should only be called for from those officers likely to give useful ones.

Great attention should be paid to the punctual transmission of periodical reports. Collectors should invariably keep a list of such reports by them, and see that they are regularly despatched.

Before a petition reaches Government it has, as a rule, been reported on both by the Assistant Collector and the Collector. All reports of this nature should be written by the transmitting officer in his own language. The Assistant or Deputy, in reporting on a petition to the Collector, should do so in English, and, if possible, after having given the petitioner an opportunity of personally stating the particulars of his case. The Collector should, on appeal, record in English his reasons for confirming or annulling the decision of his Assistant or Deputy; and in the event of a further appeal being made to the Commissioner, the Collector should transmit the record of proceedings with a report in English. By this means there will be a guarantee that each officer has understood the merits of the case, and the Commissioner will, as a rule, have by him the means of at once replying to any petition referred to him by Government.

(G. C. No. 4283-A., dated 5th October 1869.)

The orders in Government Circular No. 4283-A., dated 5th October 1869, are applicable to all revenue and miscellaneous petitions.

The decisions passed in the first instance by the Assistant are generally communicated to the Mámlatdárs, and are frequently on trivial matters; they may, therefore, be recorded in the vernacular. In important or complicated cases, where the decision is likely to be appealed against, the Assistant will generally find it most convenient to record his judgment in English in the first instance, and send a translation of it to the Mámlatdár. This is a

matter that must be left to the discretion of the Assistant.

But in reporting on a petition in appeal to the Collector, the Assistant must do so in English.

(G. R. No. 4920, dated 12th November 1869.)

15. A Collector or his Assistant may with the concurrence of the Commissioner be absent from his district for two or three days at a time; but the Commissioner must see that this indulgence is not granted too often. This does not apply to public holidays. (G. R., F. D., No. 5948, dated 27th November 1871.)

16. Collectors should submit their reports, &c., to Government in all cases through the Commissioner of their Division, except when specially directed to address Government direct. Reminders to the Collectors are not to be sent to them direct from the Secretariat. (G. R. No. 784, dated 7th February 1877.)

17. The position of Revenue officers in charge of districts gives them special facilities for stimulating the progress of education and examining into the state of primary schools, and Government are aware that a good deal has been done in this respect. And, in consideration of the success which has attended these voluntary efforts, Government will not issue authoritative instructions on the subject. Government will view with marked approbation the exertions of any officer who gives special attention to this particular duty. The Director of Public Instruction should notice in his annual report the cases in which individual members of the service have given effective support to his Department. (G. R., E. D., No. 89, dated 10th February 1871; *vide* G. M. No. 483, dated 14th idem.)

18. Government have never made the examination of schools by Assistant Collectors compulsory, as the zeal of those officers has hitherto rendered any such order unnecessary. His Excellency in Council is quite content to leave matters on their present footing. (G. R. No. 6825, dated 24th December 1874.)

19. Collectors have authority—

(1) to write off articles of unserviceable dead-stock the prime cost of which did not exceed Rs. 100;

(2) to appoint all their own office people (except the Daftardár, Shirastedár, Head Accountant, and Huzúr Treasurer,) all Mahálkaris, and all acting or officiating (but not probationary) Mámlatdárs *;

* "The power of appointing Mámlatdárs, whether acting or substantive, vests, I think, under Sections 12 and 20 of the Code, in the Commissioners alone. A subordinate who takes charge of a Mámlatdár's office under Section 15 should do so, I think, in accordance with orders issued from time to time by the Collector designating the subordinates who should take charge on the occurrence of sudden and temporary vacancies and not

(3) to grant leave of all kinds, in accordance with the existing rules, to the extent of six months to all officers whom they have the power to appoint;

(4) to disburse their "discretional allowances" (for public works) as they think fit;

(5) to sanction contingent expenditure up to Rs. 50 in each case;

(6) to discharge all village officers who are not hereditary, appeal lying to the Commissioners.

(G. L. No. 3116, dated 8th July 1861, and G. R., F. D., No. 311, dated 10th March 1869.)

20. The appointment of peons and talátis rests with the Assistant or Deputy Collector in charge of the táluka. (G. R., F. D., No. 595, dated 20th May 1867.)

21. Collectors are authorized to write off outstanding balances of revenue up to Rs. 100 in each village in one year. This is applicable to balances on account of any items of revenue over the levy and collection of which they exercise a control and for which they are responsible. (G. L. No. 3116, dated 8th July 1861, and G. R. No. 685, dated 4th March 1863.)

22. Collectors are authorized to grant remissions of assessment on account of loss by fire to the extent of Rs. 50 in each case. This authority has reference to each individual who has suffered loss. (G. Rs. Nos. 1054, dated 26th February 1874, and 4431, dated 19th July 1877.)

23. Collectors should see that no remissions are granted without a careful scrutiny in each individual case. (G. R. No. 2916, dated 5th June 1880.)

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generally by express appointment; and such subordinates, whether expressly nominated or not, should, I think, subscribe themselves as 'in charge of the Mámlatdár's office' and not as 'Acting Mámlatdár.'

"The Commissioner, C. D., informs me that it has been the practice hitherto to leave to the Collectors the power of nominating Acting Mámlatdárs for short vacancies, like the one in the present instance, which is for three months, and Government Resolution No. 3116, dated 8th July 1861, is quoted by his Assistant as the authority under which Collectors thus appoint Acting Mámlatdárs. This Resolution can of course not prevail against the enactment of the Revenue Code, which limits the power of appointment to the Commissioners, and I am of opinion that all appointments of Mámlatdárs, whether substantive or acting, must be made by the Commissioners and gazetted. When this is done it will be unnecessary, in accordance with Government Resolution, Judicial Department, No. 3339 of 18th May 1883, for Acting Mámlatdárs' powers under Bombay Act III of 1876 to be gazetted; and if subordinates take charge temporarily only of Mámlatdárs' offices as is intended by Section 15 of the Code, it will hardly ever be necessary or expedient that they should be invested with these powers. The adoption of the above views need not cause any great alteration in the present practice. For short vacancies, the Commissioners might still accept the Collectors' nominations without question, but should gazette them as appointments made by themselves."

(L. R. No. 1177, dated 30th August 1883; *vide* G. R., J. D., No. 6825, dated 2nd October 1883.)

24. Collectors are authorized to make refunds up to Rs. 100 in the following cases:—

(1) Assessment levied, at five or ten times the ordinary rates, on lands unauthorizedly occupied, and which on appeal to the Collector or Commissioner is remitted.

(2) Assessment levied on lands which are declared alienated by the Commissioner.

(3) Over-collections made by the village officers. The Collectors should, however, forward to the Commissioner of their Division a half-yearly statement of the refunds they may make without obtaining his sanction.

(G. R. No. 5246, dated 1st December 1869, and G. R., F. D., No. 720, dated 8th March 1887.)

25. Collectors are empowered to write off t arrears of judi leviable from watandárs up to t same extent as prescribed in the case of arrears d from ordinary revenue defaulters. Commissior are likewise authorized to grant remissions of item of revenue in cases in which they may ex Rs. 100. The returns of remissions should inc remissions of judi. (G. R. No. 6862, dated September 1883.)

26. Authority may be delegated to the Coll's to grant refunds of over-collections made and dited to Excise to the extent of Rs. 100 in each G. R. No. 8543, dated 10th December 1891.)

27. Assistant and Deputy Collectors are aor- ized to grant refunds of over-collections of revenue for current or previous years up to Rs. 50. (G. R. No. 1037, dated 7th February 1891.)

28. Assistant and Deputy Collectors are aor- ized to sanction refunds of Local Fund Cess to Rs. 10.

The Accountant General should pass refus of Land Revenue and Local Fund Cess for su not exceeding Rs. 10 on vouchers signed by the uzúr Deputy Collectors.

(G. R. No. 4581, dated 26th June 1893.)

29. Contingent bills of the Collectors ed not be countersigned by the Commissioners of visions and the Commissioner in Sind. Such bills ay be countersigned by the Collectors and sen to the Accountant General for audit. (G. F. D., No. 6541, dated 12th November 1874; *de* G. R. No. 6125, dated 21st idem.)

30. Collectors are authorized to sanctio, according to fixed rules, village expenses in surveyed districts, and the same, until the introduction of the revenue survey, in the case of villages in unsurveyed tracts lapsing to Government, or otherwise falling under their direct control. (G. R. No. 1037, dated 7th February 1891.)

31. Birth and death registers should be compared with each other and scrutinized each month

as they are received and promptly tested by the district authorities. (G. R. No. 4607, dated 30th August 1879.)

32. Advances for the purchase of property under Section 325 (*c*) of the Civil Procedure Code should be debited to the Collector under advances repayable pending adjustment by re-sale. The amount of advances when necessary should be reported periodically to the Commissioners. (G. Rs. Nos. 2701, dated 14th May 1881, and 6093, dated 15th October 1881.)

33. The Legislature does not contemplate the exercise by the Collectors, for the purposes of Sections 22 and 29 of the Dekkhan Agriculturists' Relief Act, of the powers of a Civil Court in compelling the attendance of parties and witnesses and the production of documents, and any rule framed by Government conferring such powers would be *ultra vires*.

It seems to be the intention of the Dekkhan Agriculturists' Relief Act that the Court should indicate in its order to the Collectors, under Section 22 or 29, the property which he is to take into his possession. This is inferred from the fact that the Collector, acting as he does as a ministerial officer of the Court, has no judicial powers conferred upon him to enable him to ascertain what property does or does not belong to the judgment-debtor or insolvent, or whether he is entitled to possession or not.

(G. R. No. 1507, dated 21st November 1883; *vide* G. R. No. 9107, dated 12th December 1883.)

34. Collectors are authorized to grant privilege leave to Head Accountants and Huzúr Treasurers serving in their respective charges. (G. R. No. 3785, dated 31st May 1890.)

35. Collectors have power to introduce Part II of the Village Sanitation Act of 1889 into villages without the previous sanction of the Commissioner, when of course take such steps as he may consider necessary to enable him to exercise the power of control conferred on him by Section 6 of the Act. (G. R. No. 680, dated 30th January 1892.)

36 After consideration of the various inconvenience arising from the appointment of Collectors under section 504 of the Civil Procedure Code to be Receivers in a greater number of cases than they can properly attend to, and in cases in which their appointment is not likely to be beneficial, the following rules have been prescribed for the guidance of Collectors in accepting or declining such appointments :-

"1 Collectors shall only consent to act as Receivers under Section 504 of the Civil Procedure Code in as many cases as they are from time to time of opinion they or, subject to their supervision, their subordinates can properly attend to, and shall exercise their discretion as to what cases they shall consent to act in.

"2. They should decline to act in any case in which previous to their appointment they have not been consulted by the District Court as to their willingness to act.

"3. They should decline to act in every case in which, after enquiry, they find—

(*a*) that the estate is of insignificant value: or

(*b*) that, if they accept the office, no sufficient provision will remain for the support of the judgment-debtor and his family during the management; or

(*c*) that owing to the property being an undivided share, or for any such reason, the management will probably be attended with litigation or serious complications and difficulties of which it would be unreasonable to throw the burden upon the officers available for the management;

(*d*) that a more satisfactory method of dealing with the case would be for the Court to transfer execution of the decree under Section 320 of the Civil Procedure Code, if that section is applicable; or

(*e*) that the case is one to which the provisions of Section 326 of the Code ought to be applied, and to which they propose to apply those provisions.

"4. They should accept the office, as a rule, when the judgment-debtor is a person of rank and position, or the descendant of such a person, and there is reasonable hope of the management of his attached estate conducing to his advantage, and the judgment-creditor consents to a reasonable allowance being made out of the proceeds for the maintenance of such judgment-debtor and his family during the management, if he has no other sufficient means of support."

(G. R. No. 3913, dated 22nd May 1883.)

37. The appointment of a Collector as Administrator under Regulation VIII of 1827 is not made in his official capacity. On this point, the following decision passed by Sir M. Westropp, C. J., and F. D. Melvill, J., (reported at page 320 of the Bombay High Court Printed Judgments for 1880) is relied upon:—

"Regulation VIII of 1827 does not contemplate the appointment of a Collector as the Administrator of the estate of a deceased person in his official capacity as Collector, whereas Act XX of 1864 does provide for the appointment of a Collector, in his capacity as such, to be the Administrator of the estate of a minor. The Collector can be appointed Administrator under Regulation VIII of 1827 simply as any other individual may be appointed under that Regulation. The circumstance that, in the certificate of appointment he has been described merely as the Collector of Kaira,

does not alter the case. The Court must be regarded as having appointed him Administrator in his individual capacity. It had not any power under the Regulation to appoint him in a quasi corporate capacity. If the Collector, originally appointed, was succeeded by another gentleman as Collector, the latter would not be warranted in acting as Administrator of the deceased without a revocation of the grant to the present Collector, and a fresh appointment of his successor as Administrator. * * * * * * We hold that the circumstance, that the Administrator appointed in the present case under that Resolution is the Collector, does not deprive the Subordinate Judge of jurisdiction.'

There is no provision in Regulation VIII of 1827 *requiring* the Collector to take charge of, and administer the property of a deceased person as is contained in Section 11 of the Act XX of 1864 relating to estates of minors. It is no part of a Collector's *duty* under Regulation VIII of 1827 to administer such estates, and Government are in consequence in no way bound under that Regulation to allow the Collector to do so. If Government do allow him to do so, Government are no doubt entitled to charge the estate for all services performed by him or his official subordinates in that connection. It is undoubtedly open to Government to direct Collectors to decline in any case or class of cases to act as Administrators. But Government deem it unadvisable to leave it merely to the discretion of an individual officer, either to accept or to decline the appointment. If, however, there are special circumstances which in any case render the management of an estate by the Collector inexpedient, it is open to him to represent his difficulties to the Court in view to his appointment being revoked.

(G. R. No. 2527, dated 11th April 1890.)

38. Looking to the wording of Section 9 of Regulation VIII of 1827 * it seems exceedingly improbable that a Collector appointed thereunder as Administrator has any power to alienate the *corpus* of the estate under his administration. The section does not appear to contemplate that the person appointed under its provision should exercise the full powers of an owner in dealing with the estate. He is not appointed to administer the estate, but merely as an Administrator for the *management* thereof. He is spoken of as 'an Administrator *in charge*' only, and he may, on the right of succession being determined, be directed 'to *deliver over the property* with a full account of all receipts and disbursements.

The Collector is not appointed in his official capacity, and his successor in office would not, as such, be warranted in acting without a revocation of the

*A Regulation to provide for the formal recognition of heirs, executors and administrators, and for the appointment of administrators and managers of property by the Courts.

original appointment and a fresh appointment in his favour.

(L. R. No. 1788, dated 29th December 1892; *vide* G. R. No. 4095, dated 6th June 1893.)

39. An Assistant Collector is not to be put in charge of a treasury until he has passed at least one Departmental Examination, and the Collector has explained to him personally the details of the supervision required in superintending the daily transactions. (G. R. No. 3625, dated 26th July 1871.)

40. A District Deputy Collector is not qualified for the duty of Treasury officer until he has passed the Departmental Examination according to the second standard. (G. R. No. 3870, dated 8th July 1873.)

41. The object of Government in requiring a Junior Assistant Collector to discharge the duties of Treasury officer is not to enable him to pass examination, but to afford him experience of the control exercised by the Treasury officer over the accounts, receipts and payments of a whole district, and impress upon his mind the practical working of the account system and financial rules of which he has acquired a knowledge from books. The suggestion that an Assistant Collector could learn all that is necessary without being placed in actual charge of a treasury, does not commend itself to the Governor in Council, who considers on the contrary that, by attaching responsibility to the discharge of his duties of an office, the payment of proper attention thereto is most effectually secured. A treasury ordinarily* consists of two departments, that of the accounts and that of the cash. It is intended by Government that a Junior Assistant Collector should in such cases be placed in actual charge of both departments and discharge *all* the duties of Treasury officer. In the discharge of those duties he will be aided by the Deputy Collector in permanent charge. (G. R. No. 1861, dated 8th March 1889.)

*(*i.e.* except where the Bank of Bombay manages cash transactions.)

42. As it is not possible in Poona to put an Assistant Collector in charge of the Cash Department, in future Assistant Collectors in that district should attend the treasury in some other district with a view to their qualifying for the necessary certificate under the rules for the examination of junior Civilians. (G. R. No. 2749, dated 11th April 1889.)

43. The intention of the Resolution of the Government of India, No. 355,* dated 18th January 1882, was that full responsibility should primarily attach to the Assistant Collector for all the duties

* Extracts from the Resolution of the Government of India, Department of Finance and Commerce, No. 355, dated 18th January 1882; *vide* G. R., F. D., No. 469, dated 9th February 1882:—

he discharges *quâ* Treasury officer during his period of charge 'in training.'

"His Excellency the Governor General in Council is pleased to direct—

1st.—That no Covenanted Civil Servant (including Military and Uncovenanted Officers in the Commissions of Non-Regulation Provinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2nd.—That all special emoluments accompanying in any locality the charge of a treasury shall cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the Local Government when replying on the subject of revision of salaries to the letters from the Department of Finance and Commerce, dated 28th December 1881.

3rd.—That the charge of district treasuries shall be entrusted to Deputy Collectors, but may be combined with such definite charge of magisterial, revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4th.—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced, and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired. Sub-divisional treasuries, which are peculiar to the Lower Provinces, may, under the same general principles, be placed in charge of Deputy Collectors or of officers of the Sub-Deputy class, as to the local authorities may in each case seem expedient. It will be distinctly understood that officers in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

"6. The appointment of young Civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy Collector remain hereafter in charge of a district treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government. (G. I., F. & C., No. 550, dated 2nd February 1883; *vide* G. R. No. 625, dated 14th idem.)

"7. In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor General in Council is pleased to direct—

1st.—That examination in treasury and local fund accounts and in departmental revenue accounts shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant General or Comptroller, should form a part of the examination under each standard.

There is, however, no express decision either in the Government of India orders quoted or elsewhere as to who should have custody of the keys, and the orders of the Government of India seem certainly by implication to exact responsibility for 'general supervision' from the 'Deputy Collector ordinarily in charge or some other competent officer on the spot.' It is therefore inferred that the Deputy Collector's responsibilities do not cease in respect of either the Treasurer's or the Accountant's Department when a Junior Civil Servant is posted to treasury work for the purpose of training. So far as the custody of treasure, stamps, &c., is concerned, the safest and simplest course would be for the keys to be always retained in the custody of the officer in permanent charge of the treasury, the Junior Civilian being required to be present when the treasury is opened or locked up.

It is no doubt desirable that the work of the Junior Civilian should be reviewed by the Deputy Collector in charge of the treasury so as to prevent fraud, mistakes and irregularities. The Deputy Collector should initial all documents of value or importance in token of his examination, after they have been passed by the Junior Civilian. Payment orders should be signed by the Junior Civilian first, but before the vouchers are actually paid, they should be initialled by the Deputy Collector. In every case the Junior Civilian should originally dispose of all treasury business as if he were in independent charge, and only after it has passed through him should it go to the Deputy Collector for review, except in petty cases in which the Assistant Collector will be solely responsible. This order of procedure should not be allowed to be reversed; otherwise there would be a tendency on the part of the Junior Civilian to sign documents on the security of the initials of the Deputy Collector.

Vernacular correspondence with officers in charge of the sub-treasuries should be conducted by the Huzúr Deputy Collector.

(G. R. No. 7645, dated 7th November 1891.)

2nd.—That every 'Covenanted' Officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed for purposes of training, in charge of a district treasury under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions, duly attended to, and satisfactorily discharged the duties of Treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

"8. (With reference to the inspection of treasuries, His Excellency the Governor General in Council trusts that, under the provisions of the last preceding paragraph, executive officers of all grades will gradually become more competent to perform the duty of inspecting treasuries. This duty is of the utmost importance, and is clearly defined in the Resolution No. 1796, dated 24th July 1880, which is to be considered as still in full force.) Collectors of Districts are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished."

44. It is desirable that all Junior Civilians should obtain a general knowledge of the details of the operations of the Survey Department preparatory to the introduction of a survey settlement, and with a view to their attaining such knowledge, Collectors should each year in the month of June, so long as survey operations are in progress in their districts, communicate to the Superintendent of Survey the names of any officers of less than 7 years' standing who require to be instructed; and the dates from which to which their absence from their ordinary duties can be most conveniently spared, and the Superintendent will then name the establishments to which they should be attached.

Survey establishments work in the field from about the beginning of November until the end of May, and during this field season the junior officers referred to should be present with a measuring establishment for about a fortnight, and with a classing establishment for about a month; within these periods a fair knowledge of the practical nature of survey operations should with ordinary attention be easily acquired.

To connect the field operation with the settlement papers it is desirable that the junior officers in question should attend at the office of a measuring and of a classing Assistant for a few days during recess season and go through the complete papers of one or two villages; two or three days would be sufficient for this, and they would then be entitled to a certificate of general knowledge of the practical part of survey operations which will be granted by the Superintendent of Survey.

(G. Rs. Nos. 4957, dated 27th August 1881, and 5984, dated 11th October 1881.)

45. If a Junior Civilian under 7 years' standing is employed on revenue duties in any district in which a revenue survey establishment is working in connection with original or revision settlement, or in any district within a reasonable distance from or within easy access of such revenue survey establishment, he shall be required to avail himself of the opportunity of acquiring a practical knowledge of the operations of the survey by joining the officer in charge of the establishment and working with him for such short period as may be prescribed in each case.

(2). On or before the 31st October in each year the Superintendent of Survey shall address the Collector of each district to which his survey charge extends, informing him of the locality in which each establishment will be working, the period during which it is likely to be employed in that locality, and the name of the officer in charge.

(3). If more than one measuring or classing establishment be employed in the same district at the same time, the Superintendent shall intimate to the Collector the name of the Assistant in charge who, in his opinion, is the most experienced and best fitted to impart instruction.

(4). The period for which a Junior Civilian shall be attached to a measuring establishment shall ordinarily be one fortnight. In the case of a classing establishment it shall not be less than one month.

(5). The Collector of the district in which the Junior Civilian is employed shall make arrangements to relieve him of his ordinary duties for the prescribed period. It shall be his duty to instruct the Junior Civilian as to the particular establishment he should join, and to fix the date on which he should be relieved of and should return to his ordinary duties.

(6). After the prescribed course with either a measuring or classing establishment has been completed, a certificate in the Form A appended shall be prepared by the Assistant Superintendent in charge and forwarded to the Superintendent of Survey for countersignature. It shall be the duty of the Superintendent to satisfy himself as far as possible that the certificate is correct and that the time passed with the survey has been profitably employed.

(7). The Junior Civilian shall ordinarily be required to obtain a certificate of having acquired a knowledge of measuring with a measuring establishment before he shall be attached to a classing establishment. If, however, there be no measuring establishment but only a classing establishment employed in the district, the opportunity of learning classification of soils should on no account be lost.

(8). An account of the time spent with a survey establishment and how it was occupied shall be added to the Assistant Collector's annual administration report. The annual administration report of the Collector shall also contain full information as to how the orders of Government on this subject have been carried out.

(9). An annual return of all certificates granted during the year shall be forwarded by the Superintendent to the Survey Commissioner for communication to Government. The return shall be in the Form B appended, and shall be forwarded so as to reach the Survey Commissioner not later than the 15th July of each year.

(*Note.*—It is not the intention of Government that the Junior Civilian should be required to become either a skilled measurer or classifier of soils, but it is their wish that he should obtain such a general knowledge of the methods of procedure in each case as will enable him fully to appreciate the settlements which result and to subject them to intelligent criticism. To attain this end it is not advisable that Junior Civilians should be required to join Assistant Superintendents of Survey whose establishments are employed upon exraordinary duties such as bend-demarcation in Gujarát or breaking up of 'warkas' numbers in Ratnágiri: they should only join establishments which are engaged in field work directly preceding original or revision settlements.)

APPENDIX A.

Form of Certificate.

I, A. B., Assistant Superintendent, Revenue Survey, do hereby certify that Mr. C. D., of the Bombay Civil Service, has been attached to the E Establishment of this survey for a period of days from the to the , both days inclusive, during which time he has accompanied me times to take tests and that he has acquired a fair practical knowledge of the measuring (or classing as the case may be) operations of the revenue survey and of the circular orders relating thereto.

(Signed) A. B.,
Assistant Superintendent
Revenue Survey.

Countersigned.

Superintendent, Revenue Survey.

APPENDIX B.

Statement of Certificates granted by the Superintendent, Revenue Survey, to Junior Civilians who have been attached to the Survey during the year ending 30th June 188 .

No.	Name of Junior Civilian.	Appointment held by Junior Civilian.	To what Survey Establishment attached.	Name of officer in charge of the establishment.	Whether employed on measuring or classing.	Date of issue of certificate.	Remarks.
1	2	3	4	5	6	7	8

(Signed)
Superintendent, Revenue Survey.

(G. R. No. 4958, dated 27th August 1881.*)

46. Junior Civilians who appear for their higher departmental examinations should not be required to produce the certificates mentioned in the rules sanctioned by Government Resolution No. 4958, dated 27th August 1881, showing that they were attached to

*Junior Civilians under instruction in survey operations are regarded as temporarily transferred to the Survey Department, and as such are subject to the provisions of Article 1161 of the Civil Service Regulations, under which the Survey Commissioner exercises the powers of a Local Government to exempt officers under him from the operation of Article 1159, for their halts in excess of 10 days, after satisfying himself that the conditions of that article have been fulfilled. (A. G.'s memo. No. G. A.-1412, dated 23rd August 1895; *vide* G. R., F.D., No. 3074, dated 7th September 1895.)

the establishment of an Assistant Superintendent of Survey, &c. (G. R. No. 3265, dated 26th April 1883.)

47. A Junior Civilian should not be required to obtain a practical knowledge of classification and be attached to a revenue survey classing establishment for this purpose under the rules sanctioned by Government Resolution No. 4958, dated 27th August 1881, until he has been in revenue charge of a táluka or tálukas for twelve months and has acquired a knowledge of land revenue administration and work. (G. R. No. 8238, dated 8th November 1883.)

48. Measuring and classing are two distinct operations, and an officer cannot learn both simultaneously. It is not material that a Junior Civilian should have had revenue experience and been in charge of tálukas before he learns measuring, which is a simple technical operation. (G. R. No. 10405, dated 24th December 1885.)

49. In districts where there may be only one Assistant Collector, the Commissioners should consider the merits of each case, and where they consider the disadvantage resulting from the absence of the Assistant to outweigh the advantage of the special knowledge gained, they are authorized to excuse the Assistant from joining a survey party. (G. R. No. 7125, dated 16th October 1891.)

50. The Native Assistant to the Commissioner is the confidential adviser to the Commissioner in matters relating to the character and qualifications of the numbers of native officials subordinate to the Collectors. It is his duty to advise on complicated questions relating to the tenures and customs of the country; and he has to see, by personal examination, when on tour with the Commissioner, that the vernacular revenue accounts are properly kept with the minutest details.

The Uncovenanted Assistant to the Commissioner is the head of the English as distinguished from the vernacular branch of the office. He has to draft ordinary letters, to summarize the correspondence received from the several Collectors, to compile statistical information, and to examine and scrutinize travelling bills and other English accounts and statements submitted to the Commissioner.

(G. R. No. 807, dated 17th February 1871.)

(iii) *Tours and Inspections:*

1. A bullock cart is not the proper kind of conveyance in which a British officer, holding the important position of Assistant Collector, should travel about his districts. (G. L. to the Commissioner, S. D., No. 5736, dated 28th October 1880.)

2. In Government Resolution No. 4259, dated 14th August 1880, district officers were reminded that they were expected to ride in the discharge of their duties. But it has come to the knowledge of Government that some young officers, though they

must have furnished certificates to the Secretary of State of their having undergone a course of instruction in equitation, are either unable to ride or avoid doing so.

The fact that such a certificate is required proves that it is considered by the Supreme Government necessary that officers should frequently move on horseback, and it is needless to show that no officer can have a sufficient acquaintance with his district, and be active in moving about it, who does not habitually ride.

Officers in charge of Collectorates should report without delay if any of their Assistants, and especially of those lately joined, cannot ride with facility in order that he may be ordered to a station where he can be properly instructed and practised in riding.

(G. Rs. Nos. 2932, dated 4th May 1882, and 775, dated 29th January 1891.)

3. It is not necessary that native gentlemen holding the office of District Deputy Collector should be required to go through a course of equitation at a riding school. Riding is, however, highly conducive to the usefulness of native as well as of European district officers. Mámlatdárs should, therefore, be reminded that Government will, as a rule, consider an ability to ride as contributing to their fitness for promotion. (G. R. No. 3747, dated 10th June 1882.)

4. Civil Officers going through a course of equitation should pay the charges on that account themselves. As the persons to whom the payments have to be made in cases of this nature are people to whom prompt payment is probably a matter of importance, bills of this description should on presentation be paid at once by the Collector, who should debit the different sums to the personal heads of the officers concerned. If any doubt exists as to whether the charge should be defrayed by the officers instructed or by Government, a reference on the subject can then be made to Government, and the final adjustment can be effected in accordance with the orders passed on such reference. (G. R. No. 295, dated 13th January 1883.)

5. The Commissioners of Divisions being unanimously of opinion that the practice hitherto prevailing of Assistant and Deputy Collectors in charge of tálukas making a second inspection of the Mámlatdárs' kacheris in their respective charges is unnecessary, and that the time so spent might be more usefully employed in visiting other parts of their charges, it is ruled that the second inspection at the close of the season is not compulsory. It is of course desirable that this second inspection should be made if the Assistant or Deputy happens to be at the Mámlatdár's station.

Assistants and Deputies should spend at each Mámlatdár's station not less than seven days, and

at each Mahálkari's station not less than five days during each year. But where a Mahálkari has charge of a sub-treasury, the rule as to Mámlatdárs' stations should apply to Mahál stations also.

(G. R. No. 5815, dated 13th August 1886.)

6. The above orders are also applicable to Sind with certain modifications. The orders maintain the examination in the early part of the season as that which must necessarily be made, but in Sind it is hardly advisable to do this because it is the first examination which chiefly interferes with special Sind work, *e. g.*, remission enquiries, bigoti measurements and test of village registers for jamábandi purposes. On the other hand, at the time that the examinations at present known as the second examination of táluka accounts are carried out it is too hot for the Assistants to be engaged in Sind in field work, but it is very possible for them to visit the head-quarters of the tálukas in their charge and examine the accounts. It is also the most useful time for such a circuit, as by that time any orders passed by the Collector or Commissioner when visiting tálukas on tour should have been forwarded and can receive the personal attention of the Assistant Collector in charge of the sub-division; and lastly the inspection, if made late in the season, interferes less with the field work of the Mukhtyárkars.

Having regard to these considerations, in Sind it is better to maintain the second examination of táluka accounts as the examination *obligatory* on Assistant Collectors. It will, of course, be possible also to carry out the first examination in some tálukas as well as the second, and different tálukas should be selected each year so as to distribute this examination as far as possible. In the annual administration report explanation should be given as to why the first examination of the accounts has or has not been made in each táluka.

(G. R. No. 7268, dated 13th October 1886.)

7. When the orders which required two examinations of each Mámlatdár's office to be made were relaxed, Government did not intend that the second examination should not, if possible, be made; and when an Assistant Collector finds it convenient to visit a Mámlatdár's station a second time he should, if possible, make a second examination. (G. R. No. 1425, dated 26th February 1892.)

8. The Commissioners should obtain from the Collectors returns of circuit and examination of village accounts and should see that the Collectors and their Assistants perform their circuits properly and supervise efficiently the village accountants. It will be the duty of the Commissioners on their tours to test the efficiency of the work reported in these returns and to inform Government of any neglect or serious disregard of orders that may be observable. (G. R. No. 2876, dated 17th August 1860.)

9. The Governor in Council does not doubt that officers of such high standing as Collectors are fully alive to the importance of their having opportunities, as far as circumstances will permit, of inspecting annually every part of their districts, and examining the accounts and records of all the Mámlatdárs serving under them. It may not be always practicable or advantageous for them to visit every táluka in the course of a year, but Government must trust to their judgment and sense of duty for the due regulation of their movements. (G. R. No. 5138, dated 25th September 1874.)

10. The question regarding the tours of Collectors is one on which it is undesirable that there should be a very hard and fast rule, and it may be left to the Commissioners to deal with according to the circumstances of each district. If an officer is fit to be a Collector, he is fit to judge for himself, subject to such control as the Commissioners can best exercise, how the travelling season can best be utilized in the public interests. So long as every Mámlatdár's and Mahálkari's office is thoroughly examined at least once in every two years, and the jamábandi of two tálukas is done every year by the Collector so that all may come under his supervision in turn, he may be left to arrange his tour as he thinks best. In the very unlikely event of any misuse of his discretion, the Commissioners have authority and opportunity to check it. (G. R. No. 6719, dated 18th September 1893.)

11. Government expect Collectors to be engaged for at least four months in the year in visiting their districts and the several Mámlatdárs' kacheris and satisfying themselves that the orders for the guidance of revenue, magisterial and police officers are duly enforced.

Little or no good will be obtained by officers making rapid raids over their districts. What is required is that the personal influence and supervision of the European officer should be felt. To this end each Assistant should be required to divide his time equally amongst the several tálukas in his charge; and ought, without inconvenience, to spend two months in each. It is not necessary or advisable that he should be constantly on the move. Some six encampments in each táluka, combined with occasional visits to surrounding villages for the purpose of examining accounts, receipt books, and boundary-marks, and for generally exercising that amount of percentage examination which constitutes the special business of the higher Revenue Officers under the Rayatwar system that prevails in this Presidency, will suffice. It rests mainly with the Commissioners to see that the orders of Government in this respect are duly enforced, and the examination of the monthly travelling bills affords them the best opportunity for doing so.

(G. R. No. 4767, dated 4th October 1870.)

12. The Commissioners should take care that sufficient time is spent by the Collectors at the Mámlatdárs' kacheris which they may visit to enable their establishments thoroughly to examine the accounts and compare Huzúr Form No. III with the táluka books, and in such order that no táluka station may be left unvisited for two seasons consecutively. This is essentially necessary in Collectorates where there is no Daftardár. (G. R. No. 4923, dated 3rd October 1871.)

13. Assistant Collectors are enjoined to be in their districts at least seven months in the year, and during that time they should visit every táluka in their charge. A discretionary power is given to the Commissioners as regards the seventh month, but any case in which this discretionary power is made use of should be reported to Government. (G. Rs. Nos. 5515, dated 14th December 1869, and 5923, dated 1st December 1870.)

14. When an Assistant Collector is placed in charge of the Sadar Station during the travelling season, the time during which he is so engaged is not to be included in the five months during which it is allowable for him to remain at head-quarters; but no additional time is to be allowed if he is re-employed during the four months from the 16th June to the 16th October. (G. R. No. 2837, dated 14th June 1871.)

15. Government do not consider it necessary to lay down any rule as to the particular five months during which an Assistant Collector can reside at the Sadar Station without forfeiture of his travelling allowance, beyond saying that four of them are to be the monsoon months. In all, an Assistant Collector will be allowed five months out of the twelve, and if during the four months from the 16th of June to the 16th October he is called upon to do duty at the Sadar Station, no extra time will be allowed him in consequence of his being thus employed. (G. R., No. 3719, dated 2nd August 1871.)

16. It should be the object of Collectors and Commissioners, especially of the former, to move about with as small an office establishment as possible, and to arrange for mere clerical work being done at head-quarters. (G. R. No. 2011, dated 28th April 1871, and G. R., F. D., No. 1648, dated 29th May 1874.)

17. There is certainly nothing in the orders of Government that can warrant the conclusion that it is their wish that Assistant Collectors should make frequent encampments. On the contrary it is the express desire of Government that they should remain stationary for lengthened periods at central and accessible places, and do their work of inspecting the surrounding villages from these centres. As far as possible, most parts of each táluka should be visited, but this can generally be done without.

frequently changing camp. (G. R. No. 4966, dated 16th September 1874.)

18. It is not the wish of Government that Assistant Collectors should be constantly on the move. In every way it will be better for them to make a few central camps and to make village inspections from thence. They should note in the final column of the form in which their camping places are entered, the fact of their having visited thence so many villages as they may have been at for official inspections. (G. Rs. Nos. 5645, dated 4th October 1876, and 6072, dated 8th October 1877.)

19. The practice of district officers visiting as many villages as possible from a central camp is preferable and should be carried out as far as possible. District officers should visit frequently the poorer and more remote villages in their charge, make themselves acquainted with the ways of their inhabitants, gain their confidence and learn their real grievances. (G. Rs. Nos. 10079, dated 16th December 1885, and 7103, dated 6th October 1886.)

20. The diaries of Assistant Collectors should be kept in the following form :—

DIARY of the ASSISTANT COLLECTOR in charge of the Tálukás of the District for the month of 189 .

The following is a true return of the places which I have visited on public duty during the month. The places at which I resided are underlined :—

Names of Villages.	Táluka.	No. of Days at each Camp.			Remarks.
		From	To	No. of days.	

Forwarded to the Collector.

Camp
Dated

Assistant Collector.

(G. Rs. Nos. 724, dated 31st January 1887, and 2989, dated 13th May 1887.)

21. It is disadvantageous to the public service that an Assistant Collector in charge of tálukas should be absent from his post for half a month of the open season in order to take part in University Examinations. (G. R. No. 6600, dated 5th November 1881.)

22. The Deputy Commissioner, Thar and Párkár, should spend at least seven months of the year in his district. (G. R., F. D., No. 1685, dated 4th June 1888.)

23. The circumstances of the Thar and Párkar District are peculiar. The Deputy Commissioner is his own Superintendent of Police. He and his Personal Assistant do the whole work of the district, and for five months of each year live in Hyderabad, about 60 miles distant from the nearest point of it, 90 miles from Umarkot and about 150 miles from Nagar Párkar, the head-quarters of the most distant desert táluka. The inconveniences to the people from the protracted absence from the district of all officers of higher grade than that of Mámlatdár must be very great; the arrangement is a bad one administratively, and should obviously be improved as circumstances will allow. (G. R. No. 4334, dated 26th June 1891.)

24. In all cases in which any examination of the táluka accounts cannot be held, the Collector should depute his Daftardár to supply the deficiency. (G. R. No. 5706, dated 21st November 1872.)

25. The orders of Government passed so long ago as 1844 and 1850 are that "Assistant Collectors are expected frequently to examine the rayats' receipt-books in different villages and to compare them with the entries in the village books, and it is better to give but a short notice of the intention to do this;" and that "these enquiries should, as often as possible, be carried out on the spot, as if the rayats are required to attend at the Assistant Collector's camp some miles from their houses, not only will a great many of them stop away, and great inconvenience be caused to the rest, but it will be difficult also to get the same amount of information in case of disputes." In the remarks on the form of receipt-book in Hope's Manual of Revenue Accounts it is stated that the examination of receipt-books "should be made by Assistants and Deputies during their tours without previous warning and sometimes at villages distant from their camps."

The practice of calling rayats to a camp for the examination of their receipt-books is contrary both to the letter and the spirit of these orders. The primary object of the examination, which is to check fraud by ascertaining that receipts are punctually given by village accountants for all money received by them from rayats, will be frustrated if the rayats are called to the camps of district officers, and particularly if they are allowed to come at their own time. Not only would the receipt-books of such rayats as are willing to travel to the camp be got into order, but care would be taken that no rayat who had been defrauded was called. And the practice would probably result in villagers being occasionally required to attend for days at the officer's camp, the possibility of which should be guarded against.

Nor can it be perceived that there is any difficulty in carrying out the instructions of Government in this matter without interfering with office work. Assistant and Deputy Collectors can spend an hour in one or two villages in the course of a morning's ride, and they are ordinarily sufficiently acquainted with the language of the district to be able to check the entries in the receipt-books by comparison with the ledger and the *vivâ voce* statements of the rayats without the assistance of a kárkún.

For these reasons Government must insist on the instructions regarding the examination of rayats' receipt-books being strictly carried out, and it will be the duty of the Commissioners to see that these orders are carefully attended to by the officers concerned.

The detailed examination of village accounts can, as a rule, be conveniently done by Assistant and Deputy Collectors only in their camps, and the Governor in Council does not object to this practice. The examination of village records, on the other hand, which work has to be shown separately in the prescribed statement, and which consists principally of seeing whether the papers are kept in accordance with orders, can usually be best done in the villages, and it is not expedient that village officers should be required to carry all their records to distant places. The records are not, however, usually very bulky, and there would be no hardship in requiring those of villages within a few (say 5) miles of the camp to be brought to the camp. Government do not desire to interfere unnecessarily with the discretion of district officers in this matter. But when it is found that an officer visited for all purposes only 43 villages in the course of the year while he examined records of 109, there is reason to infer that he travelled too little and made the village accountants travel too much.

(G. R. No. 1806, dated 17th March 1882.)

26. It is not intended by the foregoing order that no notice should be given, but that it is better that but short notice should be given of the intention to examine receipt-books. (G. R. No. 7558, dated 6th October 1883.)

27. Objections to the rules for the examination of rayats' receipt-books have been very frequently answered, but as regards the general complaint that under the present system cultivators are not found in the village it seems necessary to point out again the precise nature of the orders. The objections proceed on the assumption that it has been directed that the examination should be made 'without previous warning' interpreted in the most literal sense. That phrase is used in Hope's Manual of Revenue Accounts, but the orders in force since 1844 are that but short notice should be given of the intention to make the examination, and no exception has ever been taken to the issue of sufficient notice to the village officers to permit of the

assembling of such cultivators as are willing to attend. What is strictly prohibited in Government Resolution No. 1806, dated 17th March 1882, is the practice of calling rayats to a camp for the examination of their receipt-books. (G. R. No. 9166, dated 19th November 1884.)

28. It is distinctly not the intention of Government to require a large amount of perfunctory and hurried examination of rayats' receipt-books, in place of other useful and important work. The time has not yet come of dispensing with these examinations, which however fruitless they may be in disclosing irregularities, act as a valuable preventive against overcollection by village officers. They bring district officers into personal contact with village communities, and give them opportunities for testing the accuracy of vital statistics, and for making themselves acquainted with the condition, wants and grievances of the cultivators. (G. R. No. 775, dated 29th January 1891.)

29. As regards the examination of boundary marks and receipt-books, His Excellency in Council is willing that precedence be given to more important or more urgent duties, but considers it is essential for effective supervision that the Collector as well as Assistants should take some test of this part of the work of village accountants. The Collector cannot ride through the district without seeing whether boundary-marks are in good repair or not, but the marks which he sees in this manner are principally those in the vicinity of the roads which village officers are usually astute enough to keep in good order though others may be neglected. Although the rayats themselves do not evince much interest in the matter, regular scrutiny of their receipt-books is calculated to prevent as well as to detect fraud. There is nothing which justifies the assumption that the orders of Government are to be carried out with so little intelligent discretion as to summon cultivators from the village in which an officer's camp is and in which they reside to a distant village in which their land lies. (G. R. No. 8276, dated 27th November 1882.)

30. It is not necessary for an Assistant Collector to postpone his test of the inspection of boundary-marks till the second examination by the village officers is completed. (G. R. No. 6837, dated 2nd October 1882.)

PART III.—MA'MLATDA'RS, MAHA'LKARIS AND MUKHTYA'RKARS.*

1. Government will not allow Mámlatdárs to be treated ignominiously by any persons under its control. (G. L. to Revenue Commissioner, N. D., No. 289, dated 23rd January 1860.)

2. Kacheris being public offices are open to the public, and every one visiting a kacheri will be there received by the Mámlatdár, or other senior native official, in a manner befitting his rank. The Mámlatdár, being responsible for the maintenance of order in his office, will take proper steps to prevent improper persons entering, or misconducting themselves while there. (G. R. No. 4432, dated 11th December 1863.)

3. Kacheris should, as a rule, be built inside the towns. (G. R. No. 398, dated 19th January 1882.)

4. Mámlatdárs are authorized to appoint inferior village servants, *i.e.*, others than Pátels, Kulkarnis and Talátis. They may grant leave of absence—

1st.—To Peons and Talátis one month in each year without a substitute, and three months with substitute.

2nd.—To Pátels and Kulkarnis three months' leave on due provision being made for the performance of their duties.

3rd.—To all other village servants twelve months' leave subject to the same provision.

4th.—To all Kárkúns, including the first, cas al leave under the ordinary rules.

It is to be clearly understood that no leave of any description is to be granted to any officer if inconvenience to the public service will thereby result, or unless arrangements have been made for the employment of a substitute. The Mámlatdár may enter in the accounts the names of the heirs of deceased holders of khalsat lands, or of holders of inám lands to which the summary settlement has been made applicable. He will, however, report for orders such cases as from the number of claimants, the difficulty of establishing the heirship, or some other intricacy he may feel himself incompetent to decide.

The Mámlatdár will make, without special orders, in each case deductions, under the rules in force, from allowances and stipends, &c., unclaimed for years. The Collector may at his discretion withhold any of these powers from Mámlatdárs whom he may not consider fit to be entrusted with them.

(G. R., F. D., No. 595, dated 20th May 1867.)

5. Mámlatdárs are bound to afford to Europeans all legitimate aid and assistance in their power, and to see that the Pátels exert themselves towards obtaining supplies for adequate payment. It is the

* See also Chapter headed "MA'MLATDA'RS' COURTS."

duty of Mámlatdárs to call on gentlemen who may arrive in their tálukas on duty, and to show them every courtesy and respect. (G. R. No. 2129, dated 27th May 1869.)

6. Either the Mámlatdár or his Head Kárkún should certify to the correctness of the accounts in the pass-book referred to at page 172 of the High Court Circulars (Civil), 1889 Edition. (G. R. No. 6753, dated 16th December 1873.)

7. There is no more important part of an Assistant Collector's duties than that of vigilantly supervising the manner in which the Mámlatdárs perform their work, and of seeing that a proper distribution of the Mámlatdár's establishment is maintained. It is true that the establishments are barely sufficient for the duties required of them; but a great saving and economy of labour can be effected by insisting that a particular class of work is done at a particular season of the year. Thus during the months of November, December and January, Mámlatdárs, by a little forethought and arrangement, will be able to depute extra hands on out-door inspection work; while, during the rains, the general duty Kárkúns might profitably be employed on indexing and sorting records and other employment of a sedentary nature. Assistant Collectors ought constantly to keep themselves acquainted with the manner in which the Mámlatdárs are utilizing their subordinates. (G. R. No. 5077, dated 22nd September 1874.)

8. The attention of District officers is called generally to the necessity for checking the apparently increasing tendency on the part of Assistant and Deputy Collectors to make over to Mámlatdárs work which can suitably be done by themselves. Mámlatdárs are so frequently overburdened with work connected with various departments that it is desirable that they should be relieved when possible of portions of their revenue work rather than be directed by their immediate superiors to conduct investigations, take down written statements, &c., when such work can be conveniently done by the Assistant or Deputy Collectors personally. Amongst other cases some of those under Section 86 of the Land Revenue Code, which are frequently very numerous, might with advantage be dealt with by Sub-Divisional Officers; but this is a matter the details of which may be left to the discretion of Collectors. (G. R. No. 6561, dated 16th September 1890.)

9. For the purposes of the Leave Code in so far as the granting of privilege leave is concerned, Collectors should be regarded as the Mámlatdárs' Heads of Departments. (G. R. No. 3513-A., dated 7th July 1880.)

10. An officer while in the service of Government in the position of Mukhtyárkar cannot be licensed to practise as a Pleader. (G. R. No. 8272, dated 24th November 1886.)

11. The salaries of Mámlatdárs are personal. This rule extends to the Mámlatdárs' charges in a Commissioner's Division.

The salaries of Mahálkaris also are personal, within the area of the Collecterates to which they belong.

(G. I., R., A. & C., Nos. 1110, dated 31st December 1874, and 354, dated 5th May 1875; *vide* G. Rs. Nos. 296, dated 18th January 1875, 2769, dated 14th May 1875, and 2017, dated 27th March 1882.)

12. Mahálkaris are entitled to acting allowance when acting for Mámlatdárs. (G. R., F. D., No. 4942, dated 15th November 1877.)

13. Under Article 109 of the Civil Service Regulations, the lien of all Mámlatdárs and Mukhtyárkars who have been, or may hereafter be, appointed on probation, on their substantive appointments is suspended. (G. R. No. 2181, dated 26th May 1892).

14. Care should be taken to appoint Mámlatdárs invested with first class powers to remote tálukas, and, if necessary, to give them the more serious cases in one or more adjoining tálukas, the object being to relieve the parties from having to undertake long journeys to the Assistant Collectors' camps. (G. R. No. 7203, dated 7th December 1876.)

15. Commissioners of Divisions should require Collectors to keep them informed annually of the character and qualifications of Mámlatdárs serving in their respective districts, and should record the information so furnished in a confidential register in which the Commissioner shall also note their own opinion of the character and efficiency of the Mámlatdárs after personal communication with them, and observation of the general condition of their Mámlats. All circumstances officially brought to notice which are calculated to affect a Mámlatdár's efficiency should be entered in this record, and promotions from grade to grade should, as a rule, be determined by seniority, provided there are no unfavourable remarks on record which should, in the Commissioner's opinion, debar a Mámlatdár's claim to promotion. Collectors should make their reports regarding Mámlatdár's character and efficiency from *personal* osbervation only. A copy of the report made regarding a Mámlatdár by a Collector should only be given to the Mámlatdár when the report is unfavourable, and calculated to affect his prospects of future promotion. (G. Rs. Nos. 826, dated 9th February 1881, and 4596, dated 2nd July 1890.)

16. Vacancies in the list of Mámlatdárs should be filled up by the promotion thereto of qualified men available in the Division in which the vacancies occur. But if a Commissioner has no graduate or other qualified candidate in his own Division to fill up a vacant Mámlat, he should obtain one from one of the other Divisions. He should, however, exercise

discretion and not select in ordinary circumstances a graduate or other qualified candidate for appointment to a Mámlat in a district with the vernacular of which he is unacquainted. (G. Rs. Nos. 8314, dated 12th November 1883, 9096, dated 12th December 1883, and 1639, dated 28th February 1890.)

17. Mámlatdárs transferred from British to foreign service shall ordinarily be considered entitled to receive substantive grade promotion during their absence for a period of five years from the date of their transfer. On the expiration of that period they shall not receive any further promotion unless they are accorded special permission by Government to remain in foriegn service without such disability. (G. R. No. 6154, dated 1st September 1899.)

PART IV.—KA'RKU'NS AND PEONS.

1. The appointment of Huzúr treasurers is vested in the Commissioners. (G. R., F. D., No. 311, dated 10th March 1869.)

2. Huzúr treasurers should receive an increase of Rs. 50 per mensem after 10 years' approved service. Shroffs in the Presidency proper should attain their maximum pay by two quinquennial increments of Rs. 5 each. The maximum salary to which surveyors on the establishments of Collectors are to rise after ten years' service is Rs. 100 in the case of those who commence with Rs. 75, and Rs. 75 in the case of those who commence with Rs. 50. The selection of the surveyors should be confined to men actually on the establishment of a Superintendent of Survey. Any deviation from this rule that may, for special reasons, be thought desirable should be reported for the previous sanction of Government. The date from which the services of the surveyors are to be reckoned for increase of pay after ten years' service is to commence from the time they are employed as surveyors under the Collectors.

It is not necessary that specific cases in which the decennial increase of pay falls due should be submitted to Government for sanction.

(G. Rs. Nos. 426, dated 31st January 1868, 3233, dated 26th August 1868, 4177, dated 7th November 1868, 6027 dated 25th July 1892, and 8972, dated 6th December 1893; and G. Rs., F. D., Nos. 4026, dated 10th November 1883, and 4539, dated 18th December 1883.)

3. To draw up lists of Head Accountants in the form of separate divisional lists instead of one consolidated list, would lead to a partial or complete ignoring of the claims of senior men at a distance as compared with junior men on the spot. In making the appointments of Head Accountants either a Commissioner will simply give promotion in his own Division, which is not expedient, or he will have regard to the claims of Head Accountants outside it, which is the present system. If all the Commissioners are always informed of the merits of all the Head Accounts in the Presidency, it would only be necessary for a Commissioner in filling a place to consult the general list and select the man he thinks most eligible, and under such an arrangement no trouble of entering into correspondence with the other Commissioners need arise. For these reasons it is considered that the Head Accountants should be graded on the list as at present, the Commissioners exchanging information when necessary as to their merits, and regulating promotions with a general regard to seniority and efficiency. A Commissioner would, however, still exercise some discretion in filling up vacancies, and would not be bound to weigh nearly equal claims too scrupulously. (G. R. No. 12, dated 3rd January 1884.)

4. The pay of Head Accountants should be local, and promotion among this class of officers should be strictly by merit. (G. Rs. Nos. 426, dated 31st January 1868, and 6998, dated 9th October 1891.)

5. The Head Accountants in Sind should be required to pass the same examination as other Head Accountants. (G. R. No. 3853, dated 2nd July 1881.)

6. Head Accountants transferred on promotion to a district with the language of which they are not acquainted should pass an examination in that language within one year of their transfer. Failing to do this, they should be liable to a deduction of 10 per cent. from their pay till they do pass, or are transferred to a district the language of which they know. (G. R. No. 6998, dated 9th October 1891.)

7. The pay of the office of Collector's Chitnis should be raised to Rs. 150 and the appointment should be graded with those of Mámlatdárs. Collectors are allowed with the sanction of the Commissioners to make selection among the whole body of Mámlatdárs in the Division concerned, and pick out the men best qualified for the work of Chitnis. The tenure of the appointment of Chitnis should be limited to five years.

No person now being a Chitnis, who has not passed the Higher Standard Departmental Examination, should be deemed eligible for transfer from the post of Chitnis to a Mámlat until he has passed such examination. (Some of the men serving as Chitnises to whom the Higher Standard Examination is not open may be quite fit for the post of Mámlatdárs. Each such case should therefore be dealt with separately on its merits.)

No person, not being already a Mámlatdár, shall hereafter be appointed to be a Chitnis, unless he has passed the Higher Standard Departmental Examination.

(G. R. No. 8881, dated 23rd December 1891; and 4213, dated 16th May 1892.)

8. The Collectors should not appoint as their Chitnises any but men who are already Mámlatdárs. (G. R. No. 4213, dated 16th May 1892.)

9. Privilege leave vacancies of Chitnises should be filled up by the Collector as in the case of similar vacancies among Mámlatdárs. (G. R. No. 517, dated 19th January 1893.)

10. To the general duty Kárkúns is allotted the supervision in all matters of revenue administration of a certain number of villages. They have to see that the accounts are properly kept; that the rayats have their receipt-books punctually written up; that the cultivation returns are carefully made out; that the boundary marks are kept in proper repair; and, in short, that the multifarious duties, inseparable from a system by which each individual rayat pays his rent direct to the State, are duly performed. The services of these men will also be avail-

able (in rotation) to conduct the Mámlatdár's revenue correspondence, and for any special enquiry on which the Mámlatdár may have to depute them. It will probably be found necessary that they should be absent some five or six months from the kacheri during the year. A strict adherence to the system of division of labour is the only means by which individual responsibility, and, consequently, individual efficiency, can be secured. The nature of the supervision of European and highly paid officers in revenue matters is necessarily confined to a percentage examination of the work of their subordinates. Under the system here described, an Assistant, or Deputy Collector, in examining the accounts of a kacheri, or the boundary marks of a village, will, at once, be able to call to account the individual responsible for any negligence. Collectors and their Assistants should pay particular attention to these instructions and see that they are duly attended to. Each officer in charge of a táluka should keep a list of the Kárkúns employed in it, and the particular duties and villages assigned to them. (G. Rs. Nos. 3338, dated 21st September 1866, and 3875, dated 8th September 1869.)

Note.—In all districts (except Kolába and Ratnágiri) to which the scheme for the appointment of Circle Inspectors has been extended, bhág kárkúns have been relieved by Government Resolution No. 6828, dated 5th October 1891, of all duties with respect to the examination of rayats' receipt-books and of village daftars.

11. When Supernumerary Assistant Collectors happen to be in charge of districts, they will obtain Kárkúns from the number sanctioned for each district, and if they are employed at the Huzu'r, they will obtain Kárkúns from the number sanctioned for the Huzu'r Establishments. (G. R. No. 937, dated 6th March 1869.)

12. Supernumerary Assistants should always be attached to a permanent establishment, and the officer who avails himself of their services should provide the reqisite clerical agency. (G. R. No. 1078, dated 13th March 1869.)

13. Privilege leave may be granted to Kárkúns on the order of the Assistant or Deputy Collector in charge of the táluka. (G. R., F. D., No. 595, dated 20th May 1867.)

14. It is not desirable that persons holding the position of Head Kárkúns should seek election as representative members of Local Boards. Such action may lead to abuses and unfavourable comments. (G. R. No. 1458, dated 18th February 1885.)

15. In the case of subordinate ungraded appointments on Collectors' establishments, the rule should be that on the return from foreign service of the permanent holder of an appointment the temporary holder should revert to his own substantive appointment on which his lien may have been reserved. (G. R. No. 7460, dated 9th November 1888.)

16. The clerical establishments of the District Superintendents of Police should, with the exception

of the Account Branch, be recruited from the Police force instead of from the Revenue establishment. (G. R. No. 1957, dated 22nd March 1892.)*

17. Supernumerary Assistant Collectors not in charge of tálukas are to be allowed one peon each, and a second peon may be allowed when such officer is placed in regular charge of one or more tálukas. The Superintendent of Police should furnish orderly sepoys for attendance during the trial of magisterial cases. (G. I., A., R. & C., Nos. 126, dated 27th July 1871, and 5629, dated 9th November 1871; *vide* G. Rs. Nos. 3877, dated 12th August 1871, 4127, dated 25th August 1871, 4475, dated 12th September 1871, 5629 dated 9th November 1871, and No. 670, dated 6th February 1874.)

18. Commissioners are authorized to sanction the entertainment of extra peons for Supernumerary Assistants according to the rule without reference to Government. The Commissioners' countersignature on the bills for pay of these temporary peons is not necessary. If a copy of the sanction accorded by the Commissioner is appended to the first bill on account of the peons, it will suffice. (G. Rs., F. D., Nos. 918, dated 6th April 1872, and 2033, dated 17th July 1885.)

19. Two peons ought to suffice for the Huzúr Deputy Collector who does not travel. (G. I., F. D., No. 1878, dated 12th July 1871; *vide* G. R. No. 3877, dated 12th August 1871.)

20. The allowances sanctioned for farashes in Sind may be paid to such peons as may be actually employed to do the work of farashes in addition to their own duties whenever separate servants are not available for the work. (G. R. No. 6770, dated 10th October 1888.)

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* *Vide* also G. Rs., J. D., Nos. 728, dated 3rd February 1894, and 5167, dated 25th July 1894.

PART V.—PHOTOZINCOGRAPHIC DEPARTMENT.

1. The Government Photozincographic Office, Poona, should be under the supervision of the Commissioner, C. D. (G. R. No. 1319, dated 16th February 1893.)

2. The appointment of Superintendent, Government Photozincographic Office, Poona, should be regarded as being open to a Military Officer. (G. R. No. 7190, dated 19th October 1891.)

3. The establishment of the Photozincographic Office, with the exception of that which has been from time to time expressly sanctioned as temporary, should be treated as permanent.

The Survey Commissioner may entertain temporary and non-pensionable establishment for the Photozincographic Office within the limit of Rs. 114. This limit is not to be exceeded in any month save where the Commissioner sanctions an increase against savings in the permanent establishment, in which case he should record a specific order showing how the savings on the permanent establishment are calculated.

(G. R. No. 3991, dated 1st June 1889.)

4. The Superintendent of the Government Photozincographic Office, Poona, is authorized to purchase in the local market English coal in small quantities as required from time to time for the use of his office. (G. I., F. & C., No. 2016, dated 18th April 1888; *vide* G. R. No. 2766, dated 2nd May 1888.)

5. In regard to stores required for the use of the Photozincographic Office it is not considered desirable to restrict the supply entirely to such firms as may be named in the indents, in cases where no speciality exists and where the articles can be better and more economically obtained from actual manufacturers. Due consideration, however, will always be paid to any recommendations which may be made as to any firms, who will, as a rule, be given an opportunity of tendering with others.

It will be convenient, if there be any doubt whether the description given in the indent is of itself sufficient, that samples of the articles required be sent. (S. of S., No. 7-Finl., dated 17th April 1890; *vide* G. R. No. 3558; dated 22nd May 1890.)

6. The articles, specified in the margin, required for the use of the Government Photozincographic Office, Poona, may be obtained on regular indent from the Secretary of State, subject to the condition that when any of them can be obtained locally of the required quality they should be so obtained, and that whenever any articles of the kind are included in the

Nitric acid.
Sulphuric acid.
Hydrochloric acid.
Litho black ink chalk.
Red lead.
Linseed oil.
White wax.
Lamp black.
Brown paper.
White brown paper.
Blotting paper.

annual indent, an explanatory memorandum should be furnished in accordance with the orders contained in paragraph 11 of the Resolution of the Government of India, No. 185, dated 10th January 1883, quoted in the preamble of Government Resolution, Financial Department, No. 595, dated 13th February 1883. (G. R. No. 1375, dated 24th February 1892.)

PART VI.—REPORTS.

(i) *Land Revenue Administration Report.*

1. The Annual Land Revenue Administration Reports are required by the Government of India on the 1st of May. The Commissioner in Sind and the Commissioners of Divisions should submit in future their respective reports by 15th February and 1st March. (G. R. No. 3656, dated 28th May 1891.)

2. Government must insist on being supplied in the jamábandi reports with full details about the causes of large balances of revenue remaining outstanding.

All the jamábandi statements relating to areas cropped or cultivated must be given by tálukas, as well as by districts and divisions, as the Secretary of State desires to have those details.

In sending the jamábandi statements to the Commissioners, the Collectors should, apart from the information given in their Annual Administration Reports, explain briefly, from a fiscal point of view, all the principal fluctuations in the revenue and cultivation, and the Commissioners must embody all important explanations in their own reports.

(G. R. No. 6092, dated 27th October 1875.)

3. Both the area of land under well cultivation, the number of wells supplied directly from the canals and the number not so supplied, as well as the revenue derived therefrom, should be precisely shown in the Annual Reports on the Revenue Administration of Sind. (G. Rs. Nos. 6097, dated 28th October 1875, and 2398, dated 20th April 1876.)

4. The Annual Revenue Reports of the Divisional Commissioners should contain full information* on the subject of the processes found necessary for the realization of the revenue, with reference to the quantity of land which may be attached or sold for arrears. (S. of S. No. 37, dated 16th September 1880; *vide* G. R. No. 5638, dated 23rd October 1880.)

5. The Commissioners should review in detail the facts relating to coercive process which, while supplying important evidence of the general moderation of the assessment and the soundness of the revenue system indicate the cases in which particular remedy or general reform may be required. (G. R., R. D., No. 7303, dated 13th October 1899.)

6. The Commissioner in Sind and the Divisional Commissioners should insert in their annual jamábandi reports a paragraph describing in full and sufficient detail the action, if any, taken by the Collectors under Rule 85 of the Rules under the

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* *Note.*—This information is furnished in Jamábandi Form G.

Land Revenue Code, which empowers Collectors to fix other dates for payment of instalments where those prescribed by the rules may be found to be unsuitable. (G. R. No. 5473, dated 14th August 1882.)

7. It would tend to elucidate many of the facts stated in the jamábandi reports if the character of the season in each district were briefly indicated, and the Commissioners should give this information in their reports. (G. R. No. 5391, dated 20th July 1883.)

8. Though the ordinary season reports are no longer submitted by the Commissioners, yet a subject so closely connected with the collection of the revenue as the general character of the crops should not be altogether omitted from a report purporting to deal comprehensively with revenue administration. (G. R. No. 5745, dated 24th August 1888.)

9. Failure to collect any appreciable amount of *recoverable* revenue in the year following that in which it falls due should always be specially explained in the jamábandi reports. (G. R. No. 5140, dated 22nd July 1890.)

10. The collections of land revenue shown in the revenue accounts should be compared in the annual jamábandi reports with those recorded by the Accountant General as is done in the case of income tax. Information should also be given, if possible, regarding the extent to which collections are made before and after the 1st April in each revenue year. (G. R. No. 5420, dated 2nd August 1890.)

11. The following instructions should be carefully attended to in the compilation of Jamábandi Return No. 8 in Collectors' offices, and of Appendix IV A (5) to the General Administration Report in the Commissioners' offices:—

Column 2—Classes of villages.—In some districts, as in Khándesh, details are not shown under different tenures comprised within classes 2 and 3. Under the Manual* these must be shown, and separate details under each kind of tenure should invariably be given.

**Vide* concluding portion of paragraph 2 of the remarks on T. F. No. 27.

Column 3—Total Area.—Care should be taken to preserve a tally between areas returned under Agricultural Return No. 1 and under Jamábandi Return No. 8. This tally can easily be secured if Mámlatdárs are directed to compare and check the area figures entered in T. F. No. 27 with those returned under T. F. No. 36.

Columns 4—7—Exempted or privileged areas.—The whole of the areas returned under classes 4 and 5 being shown in columns 4—7, no further detail regarding these classes of villages should be

entered under columns 8—10 and 14—22 which treat of fully assessed area. The same procedure should be followed in respect to class 3 (other Government villages for which statistics are *not* available).

Columns 12, 21, 23 *and* 24.—In these columns both the population and number of towns should invariably be returned according to the current Imperial* Census and *not* according to T. F. No. 34 (Annual Census).) In cases where population details vary from those returned by the Imperial Census owing to territorial changes; a foot-note explaining the variation should be added to the return.

Vide paragraph 3 of remarks on Jamábandi Return No. 8.

(G. R. No. 5173, dated 23rd June 1892.†)

(ii.) *Collectors' Administration Reports.*

1. The Consolidated Administration Reports which were substituted by Government Resolution No. 5091 of October 12th, 1871, for the numerous reports and returns on various subjects previously required from Assistant and Deputy Collectors having been found very fully and satisfactorily to satisfy the purposes for which they were designed, His Excellency the Governor in Council is pleased to extend the system to the Collectors themselves.

(2). All Collectors are to submit to the Commissioner on 1st August in each year, *at latest*, a general report in the form given below. The Assistant or Deputy Collectors' reports each bearing such separate remarks upon it as the Collector may think necessary, are to be appended to it. A slavish adherence to the forms of statements, if any columns are obviously not required either on account of general instructions or of circumstances peculiar to the district, is not required.

(3). The rules relating to Assistant and Deputy Collectors' reports, which are laid down in paragraph 6, clauses *a*, *d*, *e*, *f*, *g*, and *h*, of the Government Resolution quoted above, are to be considered applicable to the reports of Collectors also. It would not serve any good purpose to direct that the notes left by officers delivering over charge should be sent to the Commissioners confidentially or otherwise. If the notes are not full and useful, the fact will be apparent from the report. There can be no objection to the Commissioners calling for the notes, if they see special reason for doing so. The officers who write the reports should state whether their predecessors left notes or not, and whether the notes are full or otherwise.

† The columns of Jamábandi Return No. 8 referred to here are those as given in the Form of the Return printed at page 322 of the Manual of Revenue Accounts, 3rd Edition. By Government Resolution No. 9773, dated 10th December 1895, the Form of this Return has been revised.

(4). The scope of these reports will be best understood from a study of the form. They are not intended to be a mere condensation or compilation of the reports of the Assistants or Deputies, but rather to avoid, as far as may be, traversing the same ground as the latter, and to depict the Collectorate as a whole, from the Collector's point of view, including his personal action in it, and his matured opinion on its condition. No information indicated in the form should be on any account omitted; but it is hoped that Collectors will not consider themselves limited to the bare record of facts which it prescribes. Government will be glad to receive their general views and opinions on the principal topics referred to, such as the pressure and incidence of the land assessment, the condition of the people in respect to indebtedness, the working of the Local Fund system, &c., provided they are based on personal observation, and expressed without prolixity.

(5). The period embraced by the report will, whenever possible, be the twelve months which expired on the 30th of June previous; but to this there are several exceptions, in which the information must be for the financial calendar or other special year.

(6). It is the earnest desire of Government to relieve Collectors, as far as possible, of the labour of miscellaneous periodical reports on various topics, and it is believed that the present arrangement will conduce materially to this end.

(7). Commissioners should send on the Collectors' reports as they are received, with their own comments, and they will not be required to forward any administration report of their own. Of course this does not do away with their own annual jamábandi reports.

(8). It must be readily admitted that the information now called for is no more than a Government, and even Collectors themselves, ought to be in possession of, and that it is procurable without, the preparation of new and vexatious reports and returns. Government trust with confidence to the zeal and efficiency of Collectors and their establishments to furnish it with punctuality and precision.

(G. Rs. Nos. 2346, dated 11th May 1874, 3024, dated 15th June 1874, 5317, dated 13th September 1881, 8276, dated 27th November 1882, and 2113, dated 13th March 1883.)

2. The object of the Collectors' reports is to give a brief account for the year of the Collector-Magistrate's administration in all important matters, reflecting his relations with the people under his charge, his impressions of their condition, progress or retrogression; showing the state of agriculture and other principal interests and of law and order, his control of his subordinate officers, and his observations on such administrative agencies as Local Boards and Municipalities. (G. R. No. 724, dated 31st January 1887.)

3. A great deal of the information supplied in Collectors' Administration Reports is of a merely statistical and formal nature, instead of being a concise summary of the *personal* impressions and opinions of the Collector who writes the report, or, if he has but recently joined, of his predecessor. Such "statistics" as Government require regarding the various branches of administration are obtained separately and in a more convenient form, and the object of a Collector in writing his administration report should be rather to illustrate his remarks by statistics than to collect statistics and find explanations of them. Attention is invited to the concluding sentence of paragraph 5 of Government Resolution No. 724, dated 31st January 1887:—"If a Collector feels that he has nothing to say on these points, there is no occasion for him to write anything." This principle should be kept in view throughout an administration report. (G. R. No. 775, dated 29th January 1891.)

4. The reviews by the Divisional Commissioners of Collectors' Administration Reports should, following the Sind practice, be submitted in print and in such a form as to enable Government to dispense with a further detailed review for each district.

The Superintendent, Government Central Press, should print these reviews which will be sent to him for the purpose direct by the Commissioners of Divisions. The Commissioners need not distribute copies of the reviews, as copies will be distributed from the Secretariat.

(G. M., G. D., No. 2632, dated 4th July 1890, and G. M., R. D., No. 5485, dated 7th August 1890.)

APPENDIX II.

(FORM OF COLLECTOR'S ADMINISTRATION REPORT.)

From

A. B., Collector and Magistrate of _____ and Political Agent;

To

C. B., Commissioner, _____ Division,

July 15th, 1874.

Sir,

I have the honour to submit the annual report* on the administration of this Collectorate for the year ending June 30th. *That on the political duties, which with it constitute my*

	Area, square miles.	Population by census of
Collectorate ...	2,000	700,000
Native States ...	1,000	150,000
Total ...	3,000	850,000

* *Note.*—The Government of India in their Resolution No. 35-2079, dated 21st December 1875, (G. R., G. D., No. 814, dated March 8th 1876), directed that the District and Political Officers should furnish along with the other statistics in their administration reports information regarding printing presses; *vide* Appendix F *infra*.

charge, has been addressed to Government in the Political Department. The whole has been under me since January 6th, 1870.

(*Note.*—Collectors should see that the information given in their Annual Administration Reports relates only to British territory. Separate reports are submitted regarding Native States: G. R. No. 2885, dated 4th April 1884.)

2. The officers who have been at my disposal during the year under report are as per margin.* The manner in which their services have been utilized is shown in Appendix A.

* First Assistant Collector	1
Second do.	1
Supernumerary do.	2
Huzúr Deputy do.	1
District do.	1
Special do.	2
Inspector of Cotton and Agriculture	1

3. The Administration Reports of the three officers in charge of divisions are forwarded herewith, accompanied by my remarks upon each.

II.—GENERAL CONDITION AND RESOURCES.

4. Season and rainfall.—The season has on the whole been *an unfavourable one.* The rainfall *as per margin was below the average, and moreover came too late and ceased too early to suit any class of crops. A heavy flood in September injured the low-lying fields on the banks of the principal rivers.*

RAINFALL AT HEAD-QUARTERS.	
Average of preceding five years.	Current year.

(1. *Note.*—It is a matter of considerable importance that the measurement of the rainfall should be in all cases as accurate as possible, and the Collector should endeavour to have this result ensured. What is required for the Administration Reports is a statement of the rainfall which affects the cultivation of the year of report. The figures should not, therefore, be given for the calendar year. It is believed that the calculation is usually made correctly from the beginning of one rainy season to the beginning of another, but to prevent the possibility of a mistake, it is directed that the figures should always show the quantity of rain which fell from 1st May to 30th April. The 1st May is fixed as the beginning of the year for the calculation, because occasionally showers in May facilitate the preparation of the land for sowing: G. Rs. Nos. 7035, dated 9th October 1882, and 1350, dated 17th February 1883).

(2. *Note.*—Collectors should describe the general state of the crops of their districts clearly and very concisely in words. Anna estimates may be omitted if they cannot be relied on, and such estimates are obviously useless and misleading when they are at variance with the general description of the crops furnished by the Collector: G. R. No. 775, dated 29th January 1891.)

5. The rural population, according to the village returns, appear to have *increased* about *one per cent.* The rates of births and deaths are, respectively, 18 and 30 per 1,000, *showing much room for improvement in the registration. Allowance must, however, be made for immigration.*

July 1872.	July 1873.	1873-73.	
		Births.	Deaths.

(1. *Note.*—Information regarding the tests taken by district officers regarding the registration of vital statistics should be given: G. R. No. 886, dated 4th February 1889.)

(2. *Note.*—A careful analysis of the results of the annual census as they affect the Kunbis should be made each year by the Assistant in charge of the Jambusar Táluka of the Broach District, opportunity being taken during the season to test the correctness of the birth and death registers by personal enquiries. The Collector of Broach should make note of the results of analysis of vital statistics among the Kunbis in his annual reports: G. R. No. 5943, dated 3rd September 1887.)

6. The public health has been *good* and the amount of relief afforded by the dispensaries* *much the same as in the preceding year. No special* epidemic *appeared except small-pox, which prevailed for a couple of months in two talukas near the coast.*

	1872-73.	1873-74.
Dispensaries		
In-patients		
Out-patients		

(1. *Note.*—The Collector should give a brief account of the public health and also should state the remedial measures adopted in the case of an outbreak of epidemic disease: G. R. No. 724, dated 31st January 1888.)

(2. *Note.*—Information regarding village sanitation should be embodied in this paragraph: G. R. No. 7236, dated 21st October 1891.)

7. Agricultural stock *advanced slightly,* as will be seen from the marginal summary. *A disease resembling rinderpest broke out in some villages of táluka but was checked by the prescribed remedies after a loss of about 200 head of cattle.*

Year.	Cattle.†	Horses and ponies.	Sheep and goats.	Carts.
1872 ...				
1873 ...				

(1. *Note.*—Collectors will not be in a position to make any trustworthy and useful comments on the variation in agricultural stock until the month of September, and such comments should be submitted to Government in a supplementary report in the month of September, and copies thereof furnished to the Director of Land Records and Agriculture with the Annual Return of Agricultural Stock: G. R. No. 2258, dated 31st March 1891.)

(2. *Note.*—In commenting on unusually large fluctuations in agricultural stock, Collectors might with advantage state the results of any observations that may have been made regarding migration of flocks and herds to and from neighbouring districts and States: G. R. No. 8435, dated 5th November 1889.)

8. The price of labour *has continued to fall steadily ever since* 1869, and is now *lower in every important branch* than it was this time last year.

Year.	Wages per diem.		Carts per diem.	Camels.‡
	Skilled.	Unskilled.		
1872-73 ...				
1873-74 ...				

* Civil hospitals towards which municipalities contribute are not to be considered as dispensaries. (G. R. No. 3209, dated 24th June 1874.)

† Asses, camels and elephants are not to be included under the head cattle. (G. R. No. 4249, dated 21st August 1878.)

‡ Camels, donkeys, pack-bullocks, boats, or whatever may be most in use in each particular district, should be shown here.

9. The prices of produce exhibit *similar depression, which cannot be traced to any exceptional circumstances.* A few of the articles of consumption in this Collectorate are quoted in the margin: The whole will be found in Appendix B.

Articles.	Quantity per rupee, per standard seer.	
	On March 31st 1873.	On March 31st 1874.
Wheat		
Dál...		
Rice common		
Jowári		
Cotton		

10. Takávi advances under Acts XIX of 1883 and XII of 1884 *and the special sanction of Government have been made to a considerable extent this year. The greater portion has unfortunately been for objects denoting poverty in the agricultural classes, rather than enterprise for the purpose of improvement.*

Year.	Under Act XIX of 1883.	Under Act XII of 1884.
1872-73 ...		
1873-74 ...		

(1. *Note.*—The Collector should have always under observation the system of advances whether under the Act XIX of 1883 or Act XII of 1884, the extent to which they are utilized, the views entertained of them by the agriculturists, the efforts made to explain the rules under the Acts and the obstacles to their free use. If a Collector feels that he has nothing to say on these points there is no occasion for him to write anything: G. R. No. 724, dated 31st January 1887.)

(2. *Note.*—For the sake of uniformity the details regarding takávi advances given in the reports should be for the year ending 30th June: G. R. No. 1425, dated 26th February 1892.)

3. *Note.*—Information as to the instalments of takávi loans due for recovery during the year should be given in the following form: the totals in columns 2, 5, 6 and 7 should include both capital and interest, separate figures being shown in a footnote :—

Tálukas.	Balance outstanding on April 1st.	Advances during the year.	Total for recovery.	Amount recoverable during the year.	Amount recovered or adjusted.	Balance outstanding on March 31st.
1	2	3	4		6	7

(G. Rs. Nos. 752, dated 24th January 1896, and 2541, dated 20th March 1896.)

11. Manufactures and Trade.—The chief manufactures of this district are of *cotton printed goods and silk.* The demand for these is said to have been *fair* this year, *but principally for exportation.* Local trade generally has *not* flourished owing to *the indifferent season and diminution of earnings*

(*Note.*—What is wanted is not an annual enumeration of local manufactures, but that the Collector should give the result of any observation he may have made on the recent progress or retrogression of local trades or manufactures, the causes thereof, the tendencies of trade, its markets and so on. If there is nothing new to relate, the Collector may record a blank. (G. R. No. 724, dated 31st January 1887.)

12.* Fairs.—The great annual fair at *was not as well attended as usual,* and the value of sales

* *Vide* note below paragraph 11.

amounted to *only* Rs. against Rs. in the previous year. The attendance was estimated at . Minor markets and fairs are held at places *including additional ones sanctioned this year under Bombay Act IV of 1862.*

13. The general condition of the people is at present *far from satisfactory. Low prices prevail, with no present prospect of a recovery; the rayats are unable to pay off the loans they contracted in more prosperous times, and the money-lenders are making unsparing use of the Civil Courts against them.*

(*Note.*—This paragraph is important, as in it should be mentioned emigration, immigration, facts as to land passing out of cultivation or being taken up, the effect of the rise or fall in prices on agriculture and trade, absorption of small holdings into large debt and the money-lenders' relations with the people: G. R. No. 724, dated 31st January 1887.)

III.—REVENUE.

(*a*) *Ordinary Administration.*

14. The Jamábandi Settlement was effected before March 15th in all tálukas *except the reasons given for delay in which by the Assistant Collector (Mr.) appear to me unsatisfactory.*

Táluka.	Date of commencement of Jamábandi.	Date of completion.
A.		
B.		

The jamábandi of two tálukas (or as the case may be) was done by me in person during the periods stated in the margin.

Add brief explanation, as in old paragraph 29 (without the table) why the tálukas named were selected.

(*Note.*—As regards the Jamábandi Settlement, paragraph 14 and the Results, paragraph 15, what seems to be wanted is a statement of the money fixed for collection under the principal heads: G. R. No. 724, dated 31st January 1887.)

15. The results of the settlement of the tálukas mentioned in the last paragraph were noted down in my office at the time and are as follows:—

Year.	Land Revenue.			Local Funds.		Interest.	Total for Collection.
	Remissions.	Alienations.	Revenue for Collection.	Remissions.	Revenue for Collection.		
1872-73							
1873-74							
More							
Less							

Items arising subsequent to the preparation of the village tharávbands have not been included. The chief causes of decrease and increase are as follows:—(brief explanation).

(1. *Note.*—Receipts on account of tolls on Provincial roads are not Local Fund revenue and should not therefore be included in the amount showing the Local Fund Revenue for collection: G. R. No. 758, dated 2nd February 1882.)

(2. *Note.*—The statement purports to show the results of the Jamábandi Settlement, and should therefore include only such

items of revenue as are settled at the jamábandi. The column for Local Funds should not include road and ferry tolls, &c., but only the one-anna cess and such minor items as are settled at the jamábandi. It should be briefly stated in the body of the report what are the principal items of which the amounts entered in the statement are composed: G. R. No. 759, dated 2nd February 1882.)

(3. *Note.*—Interest recovered from defaulting Abkári farmers should not be shown amongst the results of the Jamábandi Settlement: G. Rs. Nos. 9794, dated 11th December 1884, and 1679, dated 3rd March 1886.)

(4. *Note.*—The Collector's report should contain only the statistics for the district as a whole; and information regarding the tálukas specially settled by him in person should be supplied by him to the Sub-Divisional Officers concerned for incorporation in their reports: G. R. No. 8243, dated 10th December 1888.)

16. *The remissions granted have been trifling and principally on account of destruction by the flood mentioned above.*

Paragraph 17. The realizations of revenue of all kinds up to 30th ultimo and the probable state at the end of the year, are given in the margin. As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.*

Items.	Demands.	Collections August 1st to June 30th.	Probable collections in July.	Probable balance on July 31st.
Land Revenue...				
Sáyar-Abkári ...				
Local Funds ...				
Interest				
Totals ...				

(*Note.*—The demands for the current year should be distinguished from those of previous years by the figures for the latter year being written separately in red ink in this table: G. R. No. 4565, dated 5th September 1878.)

17. The progress of the realization up to June 30th of the land revenue of the district, not including revenue assigned to Local Funds or credited to Public Works Department, is shown in the marginal table. As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.* (The table will be compiled from the four vasulbaki statements and the monthly returns of collections.)

Demand.	Collections up to 31st March.	Balance on 1st April.	Collections from 1st April to 30th June.	Balance.

(*Note.*—The demands for the current year should be distinguished from those of previous years by the figures for the latter year being written separately in red ink in this table: G. R. No. 4565, dated 5th September 1878.)

18. Abkári.—Remarks on the system, its bearing on the people as an instrument of taxation, and of the restriction of the use of liquor should be entered herein.

19. The amount of pressure which it has been necessary to exercise up to the 30th April, in order to recover the above, may be inferred from the particulars given in the margin. *It is believed that few additional cases will arise in the last quarter of the year.*

Year.	Total number of occupancies.	Number of notices served.	Percentage of notices served to total occupancies.	PENALTY UNDER SECTION 148 OF THE LAND REVENUE CODE.*		DISTRAINTS.				NUMBER OF OCCUPANCIES TRANSFERRED.		REVENUE PAYERS.		Number of persons confined.
				Number of cases.	Amount due.	Number of cases.	Percentage to total occupancies.	Amount realized.		Number.	Percentage to total occupancies.	Number.	Percentage of increase or decrease.	
								Sale of property.	Sale of occupancy.					
1880-81... ...														
1879-80... ...														
Increase ...														
Decrease ...														

* (*Vide* G. R. No. 7458, dated 6th October 1883.)

(1. *Note.*—In Ratnágiri the Collector should contrast the number of notices and distraints required against khoti tenants with those issued against dhárekarís or Government tenants: G. R. No. 4674, dated 2nd September 1879.)

(2. *Note.*—For the purposes of more accurate comparison the pressure exercised up to the end of June or the year previous to that to which the Collector's Administration Report relates and that for the month of July should be shown separately. The figures in column 2 should show the total number of occupancies in the district and not the number of occupancies in villages in which pressure was exercised: G. R. No. 6827, dated 2nd October 1882.)

(3. *Note.*—The number of all revenue payers and not only of those who pay without coercion should be shown in column 13. Revenue payers include recognized sub-sharers, and the number in column 13 will not therefore necessarily be the same as the number of occupancies shown in column 2: G. R. No. 606, dated 24th January 1883.)

(4. *Note.*—The transfers of occupancies required to be shown in the table are such transfers as have been brought about by the employment of coercive processes. The previous column shows the amount realized by the sale of occupancy, and the object of the column regarding the transfer of occupancies is to show the number of occupancies from the sale of which the amount was realized. Transfers of occupancies from the name of one person to another in the same family which are not connected with coercive processes should not be included in the number of transfers shown in the table: G. Rs. Nos. 1121, dated 5th February 1884, and 1251, dated 9th idem.)

(5. *Note.*—Only superior and inferior holders who pay the Government assessment should be classed as revenue payers, and tenants should not be included in the number: G. R. No. 8669, dated 26th November 1883.)

(6. *Note.*—The number of occupancies transferred by private sale should not be shown in the statement of measures taken for the realization of revenue: G. R. No. 1088, dated 16th December 1885.)

(7. *Note.*—In the figures in column 2 of the statement only such occupancies as come within the meaning of clauses 17 and 18, Section 3 of the Land Revenue Code, should be included: G. R. No. 3956, dated 3rd June 1886.)

(8. *Note.*—The Collector of Ratnágiri should in his Administration Reports give information regarding the pressure found necessary in the case of occupancy tenants of khoti land in Ratnágiri: G. R. No. 29, dated 5th January 1892.)

20. Forests.—There has been *considerable increase* in the forest revenue during the past year owing to *the introduction of departmental cutting. Forest demarcation has been proceeded with and will be completed in one more season.*

Year.	Receipts.	Expenditure.
1872-73		
1873-74		

Free grants of timber have been made by the Collector under the prescribed rules to the extent shown in the margin. *The large increase is owing chiefly to a fire which destroyed nearly the whole village of*

Year.	Village Chaudis, &c.		Village Temples, &c.		Agriculturists.			
					Houses.		Implements.	
	Cases.	Amount.	Cases.	Amount.	Cases.	Amount.	Cases.	Amount.
1872-73 ...								
1873-74 ...								

(*Note.*—The Collector should notice forests not from the point of view of the Forest Department, but as they relate to the present and future interests of the cultivating and pastoral classes: G. R. No. 724, dated 31st January 1887.)

21. Special Taxation.—Here report on any special taxation which may from time to time be in force.

(*Note.*—The Collector should record briefly his views about the Income Tax, popular feeling regarding it, whether it is evaded, its incidence on classes, and whether the collection is as it should be: G. R. No. 724, dated 31st January 1887.)

22. Minors' Estates.—There were minors' estates in my charge on June 30th and in instances I was guardian also. The marginal table gives the principal particulars in each case. *The estates of*

Number.	Name of minor.	Age.	Native place.	Place of education.	Balance at beginning of the year.	Receipts.	Disbursements.	Balance at the end of the year.		Value of movable property in hand.	Area of land under management.
								Cash.	In Government securities.		

and have been surrendered during the year; the former on expiration of minority, and the latter on transfer of guardianship to

(*Note.*—The appointment of special Manager, Encumbered Estates Department, having been abolished, the Commissioner in Sind need not submit a separate annual report, but the Collectors should briefly state in their General Administration Reports the results of their management of the estates in their charge: G. R. No. 2178, dated 9th April 1888.)

23. Village Officers.—The efficiency of the village Revenue officers is shown in the margin.

Total number.	Of whom punished by fine.	Of whom punished by dismissal.	Of whom punished by suspension.

(b) Supervision.

24. The Huzúr Accounts Department and Record Room were examined between the

and of October last. The English memorandum of errors, &c., was despatched to the Huzúr Deputy Collector on the idem, and was finally disposed of on

25. The amount of general inspection of certain kinds performed by myself personally, and *with the aid of the Daftardár and Supernumerary Assistants in my camp*, is as under :—

COLLECTORATE, TOTAL OF.			OF WHICH WERE VISITED.			ACCOUNTS EXAMINED.			RECORDS EXAMINED.			RAYATS' RECEIPT-BOOKS EXAMINED.		BOUNDARY MARKS EXAMINED.	
Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	Mámlatdárs' stations.	Mahálkaris' stations.	Villages.	In how many villages.	Number of books.	In how many villages.	Number of marks.

A return of places at which I have resided during the year accompanies this report as Appendix C.

(1. *Note.*—The Collector of Ratnágiri and his Assistants should always report under the head of supervision the numbers of the abhavni patraks or annual crop appraisement registers kept by the Khots, examined and tested by enquiring of the tenants : G. R. No. 4674, dated 2nd September 1879.)

(2. *Note.*—Examination of village accounts at the time of the jámábandi should not be shown by Collectors and Assistant Collectors in their Administration Reports : G. Rs. Nos. 5670, dated 24th October 1874, and 4549, dated 31st August 1880.)

(3. *Note.*—As there was a want of uniformity regarding the entry of statistics of boundary-mark examination in the Administration reports of Collectors—some Collectors showing their own work alone, some showing only the work of their office and some showing both—the Commissioners were directed by Government Resolution No. 9116, dated 20th December 1890, to issue orders on the subject in consultation. The following instructions (No. R-4666, dated 23rd October 1891) were issued by the Commissioner, C. D., to the Collectors in his Division with the concurrence of the Commissioners, N. D. and S. D. :—

"In pursuance of the orders of Government conveyed in the last sentence of paragraph 12 of Government Resolution No. 9116, dated 20th December 1890, Revenue Department, I have the honour to issue the following instructions.

"No change is desirable in the existing orders regarding the examination of boundary marks. Under these it is unnecessary for a Collector to examine boundary marks personally, but he may do it vicariously if he is in immediate charge of a táluka ; but, in order to secure that uniformity the want of which is alluded to in paragraph 12 of the Resolution of Government referred to above, only a lump figure representing the total number of boundary marks, examined by his office establishment and by himself if he has taken the trouble to examine any, should be entered in each Collector's Administration Report, and the system of showing his own work and that of his own office establishment separately should be discontinued : G. R. No. 3272, dated 7th April 1892.)

26. There are 15 Sub-Registry Offices in my charge the whole of which I duly examined, *excepting two to which my Registration Clerk was deputed.* The prescribed reports have been made to the Inspector-General of Registration.

Offices.	Revenue.	"MAGISTERIAL." Records of trials.	"MAGISTERIAL." Records of Miscellaneous papers.	Village.†
Huzúr ...				
Páhánu ...				
Máhim ...				
Bassein ...				
Bhiwndi ...				
Kalyán ...				

Offices.	Revenue.	MAGISTERIAL. Records of trials.	MAGISTERIAL. Miscellaneous papers.	Village.†
Sháhápur...				
Murbád ...				
Kalyan ...				
Nasrapur ...				
Panvel ...				

* *Vide* G. R. No. 2453, dated 8th May 1879.
† *Vide* G. R. No. 5035, dated 2nd October 1878.

27. The destruction of useless records is *much in arrears*, as will be seen from the marginal table showing the latest year up to which they have been destroyed in each office.

(c). Special Measures.

28. Settlements.—*The Revenue Survey Settlement was introduced into the táluka of during the year under report, and the Jamábandi of the táluka was also done by the department consequent on the settlement of the previous year. The re-settlement of the táluka has been taken in hand, as the present term will expire in 18* .

(*Note.*—It is important that a Collector should watch the working of a revised as compared with that of the original settlement, if revision is going on, or has recently been introduced in his district, whether it throws land out of cultivation, if so what class of land, whether the new rates seem to be easily paid, whether there are complaints of unequal incidence, whether the rates keep any cultivable land of inferior quality out of cultivation, what effect the revision of water assessment has, and the like: G. R. No. 724, dated 31st January 1887.)

29. *The alienation settlements have been almost completed, but the re-issue of sanads containing the area and quit-rent according to the survey will probably be prolonged for two years to come.*

Nature of settlement.	Work done in 1872-73. Cases decided.	Work done in 1872-73. Sanads issued.	Work done in 1873-74. Cases decided.	Work done in 1873-74. Sanads issued.	Estimated balance of work remaining. Cases pending.	Estimated balance of work remaining. Sanads to be issued.	Estimated balance of work remaining. Sanads to be re-issued.
Under Bombay Act II of 1863.							
Hereditary Officers ...							
Village servants... ...							

(*Note.*—Columns 2 and 4 are intended to show only the work done during the years specified, and the last three columns the whole arrears outstanding: G. R. No. 3486, dated 8th July 1874.)

30. Waste Lands.—*There is only one one táluka in which so much waste land exists that special measures have been sanctioned to promote its cultivation. Their effect has not as yet been very great, and certain modifications of system have been suggested. Two additional leases have been granted for the reclamation of acres, of salt land.*

EXTENT OF CULTIVABLE AREA, FOR		TAKEN UP IN		Waste remaining August 1st 1874.	PERCENTAGE OF CULTIVABLE LAND LYING WASTE IN	
1872-73.	1873-74.	1872-73.	1873-74.		1872-73.	1873-74.

(Should there be mines or quarries worthy of special notice, a paragraph 30 A may be inserted here).

31. *Mr.* *has also supervised the special experiments detailed below:—*

(*a*) *Carolina rice.*

(*b*) *Baobab trees.*

(*c*) *Introduction of the bamboo.*

(*State briefly the general result in each case.*)

(If there be no Inspector, any experiments made by the Collector or private individuals may be mentioned, or the fact stated that there is nothing worthy of record.)

(1. *Note.*—The heading "Special Experiments" should be understood to refer, amongst others, to crop experiments: G. R. No. 3153, dated 30th April 1889).

(2. *Note.*—Agriculture, which is reported upon independently by the Director of Agriculture, and Horse-breeding, which is the subject of an independent report by the Superintendent, Civil Veterinary Department, should be noticed by the Collector in his Administration Report, so that, if he has anything to say on these subjects, Government may have the benefit of a non-departmental opinion on the working of the Department, and the Collector may have his interest aroused in matters which may materially concern his district. If he has nothing to say on these matters there is no need for him to write about them: G. R. No. 724, dated 31st January 1887.)

IV.—CIVIL.

32. The extent to which Government is involved in litigation, and the results during the year of report are summarized marginally and given in detail in Appendix D. *The most important decision was that of the High Court in vs. by which the principle has been laid down in favour of Government that*

Pending on July 1st 1873.		Additional 1873-74.		Decisions.				Pending on June 30th 1874.	
				For Government.		Against Government.			
Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.	Original.	Appeals.

33. Mámlatdárs' decisions under Bombay Act III of 1876 were supervised to the extent marginally noted. The number of cases which I found to have been disposed of unsatisfactorily was per cent. of the total. *The people continue to avail themselves very sparingly of this method of redress.*

Year.	Number of cases decided.	Number examined.	
		On reference from Assistants	Personally.

(1. *Note.*—The Collectors should always state distinctly what proportion the cases unsatisfactorily disposed of bore to the total number examined: G. Rs. Nos. 4432 and 4434, dated 23rd August 1879.)

(2. *Note.*—The Collectors should in their Annual Administration Reports in dealing with the work done by Mámlatdárs under Act III of 1876 give some account of the average duration of the enquiries. The information that Government require is as to the time that elapses from the reception of the plaint until final decision is given and not as to the actual number of days on which the case was heard: G. Rs. Nos. 1237 dated, 13th February 1893, and 8641, dated 25th November 1893.)

V.—MAGISTERIAL.

34. The general state of crime and the action on it of the Magisterial authorities, is shown in the margin.

Year.	Offences.	Number of persons dealt with by		Number of persons convicted.	Number undisposed of at end of year.
		Magistrates.	Sessions Court.		
18 ...					
18 ...					

(1. *Note.*—A suggestion having been made by a Commissioner that the paragraph on crime as also that on Municipalities should be omitted, it was observed by Government that they did not require any detailed reference to offences or a description of the administration of all the municipal cities and towns, but that it appeared desirable that an opportunity should be given to Collectors of alluding, in connection with these as with other subjects of like importance, to any salient features in the history of the year in a report which is the only concise and compendious annual record of administration which Government receive from each district. If a District Magistrate confines his remarks to such salient features he can with advantage deal with the period to which most of the revenue sections of the report relate, but there appears to be no necessity for specially collecting statistics for that period. No action can be taken on such statistics. Statistics given in an Administration Report are generally of use only so far as they illustrate remarks which are the result of personal observation: G. R. No. 9317, dated 10th December 1889.)

(2. *Note.*—The Governor in Council is of opinion that more detailed information should be given in the administration reports of Collectors as to the quantity and character of the magisterial work done by officers of the Revenue establishment exercising magisterial powers. It seems that some Mámlatdárs and Aval Kárkúns have more magisterial work thrown on their hands than they can well cope with in addition to their revenue work, and that, subject to the proper convenience of the parties interested and of the witnesses, some Assistant and Deputy Collectors should try more cases than they do at present. The Commissioners should be reminded that it is their duty to supervise the distribution by the District Magistrate of magisterial work among the different Magistrates on his establishment, and both Commissioners and District Magistrates should be requested to review in greater detail the distribution and performance of magisterial work in each district. The required

information should be for the year ending 30th June and should be furnished in Form E : G. Rs. Nos. 1425, dated 26th February 1892, 484, dated 18th January 1893, 4473, dated 21st June 1893, and 8175, dated 4th October 1894.)

35. The exercise of my own jurisdiction has been to the extent shown in the margin. *In one case I have been obliged to obtain the sanction of Government to the reduction of a Magistrate (Ráo Sáheb) from the 2nd to the 3rd class.*

Year.	Original.			Appellate.			Scrutiny.	
	Number of cases tried.	Accused.		Cases.			Cases.	
		Convicted.	Acquitted.	Confirmed.	Modified.	Reversed.	Examined.	Further action taken.
1872								
1873								

(*Note.*—The information in this paragraph should be made up for the year ending 30th June : G. R. No. 590, dated 23rd January 1894.)

36. The Village Police are under the authority of the District Magistrate *alone, no powers having been conferred on the Superintendent of Police under Bombay Act VII, 1867, Section 44.* The principal facts regarding the office of Police Pátel are given in the margin. *Thirty* Pátels hold commissions under Section 15, clause 1, of Bombay Act VIII, 1867.

Year.	Police Patelships in the Collectorate.	Police offences punished by		Vacancies.			Vacant on June 30th.
		Fine, Imprisonment, &c.*	Dismissal.	On death or resignation.	By Rotation.	By Dismissal.	
1872-73 ...							
1873-74 ...							

*(*Note.*—Pátels criminally prosecuted and sentenced either to pay a fine or to suffer imprisonment are not to be shown in this column : G. R. No. 3209, dated 24th June 1874.)

37. The visitation of the District Jail, under Section 37 of Bombay Act IV, 1865, and the standing orders of Government has been duly performed.

By District Magistrate.	By Huzúr Deputy Collector.	By other First Class Magistrates.

(*Note.*—Officers who are negligent in the performance of the important duty of visiting the District Jail should be reported by name to Government in the Collector's Administration Report : G. R. No. 4432, dated 23rd August 1879.)

38. The working of the Cattle Trespass Act is shown in the accompanying table :—

Year.	Number of cattle pounds.	Cattle.		Receipts.	Expenditure.	Balance transferred	
		Impounded.	Sold.			To Local Funds.	To Municipal Funds.
1872-73 ...							
1873-74 ...							

(*Note.*—The number of cattle impounded by Forest Officers should be shown separately: G. R. No. 5763 dated 17th July 1885.)

39. The Arms Act is in force in *all respects* in this district. The last calendar year shows a *considerable increase* in licenses issued which appears attributable *to the reduced stringency consequent on Government Resolution, Judicial Department, No. 3706 of July 9th, 1873.*

Year.	LICENSES ISSUED.			PENALTIES.	
	Dealing in Arms.	Carrying Arms.	Travelling.	Cases.	Amount.
1872-73 ...					
1873-74 ...					

(*Note.*—The information concerning the Arms Act should be given for the calendar and not for the revenue year: G. R. No. 1867, dated 20th March 1888.)

VI.—PUBLIC WORKS.

40. (It appears to His Excellency the Governor in Council that "Public Works" are far too important a branch of administration to be withdrawn from the cognizance of the Collector of a District, and if he is directed to omit all mention of them from his administration report the subject is apt to be neglected, whereas the Collector ought to be recognized as having a very decided voice in the matter.

The Collectors should make general observations on the general condition and working of the Local Boards within their respective charges, the state of communications in their districts and the improvement of the water-supply, omitting all details as to "meetings," receipts and expenditure and abstract of works: G. Rs. Nos. 724, dated 31st January 1887, 6063, dated 26th August 1890, 3864, dated 4th May 1892, and 10103, dated 24th December 1892.)

41. *There are no works of public improvement in progress at the charge of Imperial or Provincial Funds. The Committee consider that a grant is urgently required for . The Collector also has long pointed out the want of a new Mámlatdar's kacheri at*

(*Note* (*1*).—Expenditure on account of petty construction and repairs should be shown under this paragraph: G. R. No. 3133, dated 28th July 1876.)

(*Note* (*2*).—As the Collector's annual report is supposed to be an epitomé of the administration of the whole district, the information regarding expenditure on police buildings should be included in it: G. R., F. D., No. 3933, dated 22nd September 1876.)

VII.—MUNICIPALITIES.

42. (The Collector should report his observations of the meetings held, the success or failure of the corporations, what members are active and who are inert in their work: G. R. No. 724, dated 31st January 1887). (*Vide* also note 1 below paragraph 34.)

VIII.—EDUCATION.

43. (In their Resolution No. 724, dated 31st January 1887, Government have remarked that as regards education, remarks similar to those made above regarding Municipalities apply.)

Year.	Schools.				Number of Scholarships.	Number of New School-houses erected.
	Secondary.		Primary.			
	Number.	Scholars.	Number.	Scholars.		
1872-73 ...						
1873-74 ...						

44. The principal statistics relating to education are given in the margin. I have visited schools in the course of the year.

(*Note.*—Secondary schools would include all schools above primary, while primary would include both the upper primary or superior village schools and the lower primary or inferior primary schools: G. R. No. 5433, dated 3rd July 1885.)

IX.—SPECIAL DUTIES.

45. I was appointed by Government Resolution No. of Member of a Committee to report on and was absent from my charge and at for the purpose from to

I have, &c.,
(Signed) A. B,
Collector of

(G. Rs. Nos. 2346, dated 11th May 1874, 724, dated 31st January 1887, 7358, dated 24th October 1887, and 775, dated 29th January 1891.)

Appendices to the Collector's Administration Report.

APPENDIX A (PARAGRAPH 2).

Statement showing the officers at the Collector's disposal, and the manner in which they were employed during the year ending on 30th June 18 .

Names of Officers.	Grade.	From what date to what date.	Nature of employment.

(This should be prepared from the Collector's records.)

APPENDIX B (PARAGRAPH 9).

Statement of Prices of Produce in the Collectorate.

*Period of year.	PER STANDARD MAUND.												PER CUBIC FOOT.	
	Wheat.	Barley.	Rice, best sort.	Rice, common.	Bájri.	Jowár.	Gram.	Salt.	Flour.	Dál.	Ghí.	Firewood.	Timber, Teak.	Timber, Jungle.

(This can be prepared from the record of prices current kept at the Huzúr.)

* (*Note.*—The term "period of year" means the months in which the prices current are submitted, and all the 12 months are to be shown: G. R. No. 3209, dated 24th June 1874.)

APPENDIX C (PARAGRAPH 25).

Statement showing the places at which the Collector of . . resided during the year ending on 30th June 18 .

Name of place.	From what date to what date.	No. of days.	Remarks.

(This should be prepared from the Collector's own records. The monthly batta bills will be found useful.)

(*Note.*—In the tour return the tálukas in which the villages camped at are situated should be entered: G. Rs. Nos. 118, dated 7th January 1888, and 8641, dated 25th November 1893.)

APPENDIX D (PARAGRAPH 32).

Statement of civil suits by, or against, Government or its Officers, during the year ending on 30th June 1874.

No.	ORIGINAL SUITS.							APPEALS.			Remarks as to application for review, if any, cause of extraordinary delay, &c.
	Names of Parties.		Subject of Suit.	Value of Suit.	Date of Suit.	Court adjudicating.	Decision with date or compromise.	Party appealing.	Court appealed to.	Decision.	
	Plaintiff.	Defendant.									

(The Government Pleader at the Sadar Station, and the Collector's records, will supply all the information required for the preparation of this.)

APPENDIX E—(PARAGRAPH 34).

Name, Designation and Local Jurisdiction.	Class of powers with which invested.	Period during which powers were exercised in a particular district or táluka, &c.	CASES DISPOSED OF.					OF THE CASES SHOWN IN COLUMNS 5, 6 and 7.				Number of appeals decided.	CASES APPEALED AGAINST.				REMARKS. *N.B.*—It should be stated in the case of Assistant and Deputy Collectors how many cases entered in column 12 were taken up in relief of the Táluka Magistrates.
			Dismissed, compounded or withdrawn and acquitted under Criminal Procedure Code, Section 247.	Discharged and acquitted.	Convicted.	Committed to the Court of Sessions.	Total.	Summons cases.	Warrant cases.	Summary cases.	Total.		Confirmed.	Reversed.	Modified.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

APPENDIX F.

The Press.

1	2	3	4	
			Publications thereat.	
District.	Name of Press.	Name of Proprietor.	*a* Newspapers.	*b* Periodicals.

5. The Land Revenue Administration Report of the Collector of Bombay should deal closely with revenue *administration*. In such a report an account of the system of assessment and collection of revenue, the areas in respect of which assessment is levied, the tenures of land, the uses to which it is put, the prices realized at sales of land and the control exercised by the Collector and the Executive Engineer, respectively should, among other matters, find a place. A very lengthy report is not necessary, but at all events an attempt should be made to place on record annually such facts as are calculated to enable Government to form an opinion regarding the principal features in the administration of the Department which is impossible if merely a summary of revenue collections of little interest in themselves is submitted for review. (G. R. No. 1856, dated 11th March 1890.)

6. A complete account of the system of assessment and tenures of land is not needed each year. It will suffice to give in future reports such further information on these points as may be available. The report should be prepared on the assumption that the revenue of the year reported on is to be held to consist of the revenue recoverable in that year. (G. R. No. 4558, dated 30th June 1890.)

7. The Collector should in his future reports on the land revenue administration of the Collectorate of Bombay give information regarding the different items which are classed under the head Miscellaneous Land Revenue. (G. R. No. 4706, dated 10th July 1891.)

Note.—This Resolution approved of the form in which the port should be submitted by the Collector.

(iii) *Assistant and Deputy Collectors' Reports.*

1. All Assistant Collectors in charge of tálukas are to submit to the Collector on the 5th of July in each year a general report, in the form given in Appendix I, for the twelve months which expired on the 30th of June previous. These reports are to be forwarded in original by the Collector to the Commissioner not later than July 20th, with such remarks as he may think proper.

In drawing up the reports the following principles are to be strictly carried out:—

(*a*) The whole report must be prepared by the Assistant himself, and not drafted for him by clerks or others.

(*b*) The report should be entirely prepared (as it can be) from materials in or passing through the Assistant's own office, and not by calling for statements from Mámlatdárs. Every Assistant is, at the time of doing jamábandi or examining records, &c., to keep in his own hand notes of the result and the statistics necessary for his report. All such notes are to be handed over on a transfer, and the fact that all materials necessary for the report up to date have been so transferred is to be mentioned in the usual report of giving over and receiving charge.

(*c*) It may in some cases happen that the statistics given will not tally exactly with those framed at the Huzúr at the end of the year, owing to the different date at which they have been obtained by the Assistant. Accuracy is to be obtained as far as possible, but is not essential in all cases, as the scope of these reports is to show how the Assistant deals with the work which passes before him, not to form materials from which any general and precise report is to be compiled.

(*d*) The portions of the accompanying form which are in ordinary type, as also the numbering of sections and paragraphs, and the marginal tables are intended to be invariable. The portions in italics are intended as examples of the sort of information required, and are to be modified according to the circumstances of each case.

(*e*) If under any head more latitude for any special facts, opinions or suggestions be required, the insertion of not more than one paragraph of moderate length, to be numbered A (as 11-A, 23-A, &c.) is permitted.

(*f*) As these reports are intended to stand by themselves as records of administration, nothing is to be stated in them in a form requiring a reply. Opinions and suggestions, or results, are to be simply stated, all correspondence for action on them being conducted independently.

(*g*) No personalities, recriminations, personal statements, or defences can be permitted.

(*h*) No opinions of the character or qualifications of Government officers, or private individuals in the Municipal or Local Fund Committees, &c., are to be offered on hearsay, or except on personal acquaintance with the individual and his work.

(*i*) Finally, as Government will be guided to a considerable extent by these reports in their estimate of the qualifications and capacity of the officers submitting them, the latter should spare no pains to make them neat in form, terse in style, and intelligently comprehensive and useful in matter.

(G. Rs. Nos. 5091, dated 12th October 1871, 3024, dated 15th June 1878, 5317, dated 13th September 1881, 724, dated 31st January 1887, and 2224, dated 26th March 1891.)

2. Collectors should record briefly their general opinion of the manner in which their Assistants have performed their duties when submitting the latter's reports to Government. (G. R. No. 4308, dated 30th August 1872.)

3. One of the principal objects of the Assistant and Deputy Collectors' adminisration reports is to ensure a more exact and thorough supervision being maintained by Assistants and Deputies over the administration of their charges; and to this end to oblige them to record from time to time the results of their observations and scrutinies, and not to defer till the end of the year obtaining the requisite information from their Mámlatdárs. Government are satisfied that this information can be readily obtained by these officers themselves, if only they and their subordinates will during the course of their tours take the trouble of recording the necessary facts.

Special care must be taken that the orders obliging Assistants on their transfer to certify that they have made over to their successors the requisite notes and materials for the preparation of these reports are not lost sight of.

(G. R. No. 3023, dated 15th June 1874.)

4. A suggestion being made that June 15th should be substituted for July 1st in paragraph 9 of the form of Assistant Collectors' Report, and that for the purposes of paragraphs 11—13 the year ending 31st May should be made the year of report, Government observed that it did not appear that any specific orders were necessary on the point. In the Resolution which first directed the submission of the reports it was stated, with regard to the statistical information to be furnished in them, that "accuracy is to be obtained as far as possible, but is not essential in all cases, as the scope of these reports is to show how the Assistant deals with the work which passes before him, not to form materials from which any general and precise report is to be compiled." Accordingly it would be sufficient if the information was given up to as late a date as possible. (G. R. No. 5571, dated 26th September 1881.)

5. Assistant Collectors should be trained to understand and take an interest in the departments which do not come directly under their control, but which enter into the duties of a Collector, so that when they have to take charge of a district they may be familiar with all branches. Government therefore direct the introduction of a system of brief departmental reports on Opium, Abkári, Stamps and Registration. The reports should be addressed to the Collector; they should be short and simple, giving brief statistics with remarks explanatory of the features shown by the figures, notice of any important departmental orders and how they worked, and any remarks that may occur to the writer on the management of the departments in the tálukas under his charge. Should the Collector consider these reports to have special value in any

case, he should forward them to the head of the department.

Each Assistant Collector should ascertain from the táluka offices in his charge the nature of the revenue under the four heads (Opium, A'bkári, Stamps and Registration), with the various sub-heads, which passes on to the táluka books, and should then ask the Mámlatdárs to furnish him with the amounts credited up to June 30th. Figures which can only be obtained from the Huzúr Account Office should not be required from Assistant Collectors. Opium and A'bkári may be included in one report and Stamps and Registration in another.

(G. Rs. Nos. 724, dated 31st January 1887, and 2970, dated 12th May 1887.)

6. The duty of reviewing the annual administration reports of Collectors and Assistant and Deputy Collectors has been practically transferred to the Commissioners, and they should bring to the notice of Government any points in respect of which they consider revision of the standard drafts of the reports desirable. The remarks of the Commissioner, S. D., given in the margin,* should be specially noted by all Assistant and Deputy Collectors. Frequently the reports are unnecessarily long and contain suggestions which should form the subjects of separate references. It should be remembered that these reports are to stand merely as records of administration and that nothing should be stated in them in a form requiring a reply. Assistants and Deputy Collectors should bear in mind that they should only record the results of their own inspection and observation, and that it is contrary to orders to append to their reports reports of Mámlatdárs on the condition of the people.

*"One of the chief objects of a standard form, especially for long reports which have to be submitted in manuscript, is that reviewing authorities may know exactly where to find particular matter—especially for objects of comparison or combination. And it is most confusing and troublesome, when for instance 'Education' is treated as paragraph 9 of one report and paragraph 18 of another, and in a third is given among 'General Remarks' quite at the end; or when one set of remarks on 'Tagai' or on 'General Condition and Prospects' is given at the prescribed place, and another set of remarks on the same subject in some other position further on. There is also too much of a tendency on the part of some Assistants,—usually the more junior ones,—to ignore the specially stated facts that the reports are to stand simply as records of administration, showing what the officers submitting them have done, and how they have done it; to introduce into them opinions and suggestions with the intention that they shall be accepted and acted on from the reports themselves, instead of from separate proceedings; and to write themselves into notoriety by introducing inordinately long 'Special Paragraphs.'"

Assistants' reports should, of course, be returned by Collectors when necessary for the correction of mistakes, but the fact should not be lost sight of that one of the chief objects of these reports is to enable the Commissioners and Government to judge how each officer performs his duties. The

Collector has already ample opportunity of gauging the merits of his Assistants, and it is not necessary for him to review their work in detail; nor should he discuss their reports in his own, which is intended to stand as a record of his own work and his own observations. The present orders should be adhered to, and Collectors should add to each Assistant's report such separate remarks as may be required in each case; there does not seem to be any reason for printing or circulating these.

(G. R. No. 1237, dated 13th February 1893.)

7. It is desirable that a map, with his tour marked thereon, should be submitted by a sub-divisional officer with his administration report. No new maps need be prepared for this purpose. The maps which now accompany Collectors' administration reports are in the case of most districts sufficiently suitable. In any case in which they are considered to be too small to properly illustrate an Assistant Collector's tour, rough sketch maps can be substituted; all that is wanted is that Government may have a fair general idea of an Assistant or Deputy Collector's tour. The Commissioners have a ready means of checking these tours in the monthly diaries submitted to them. (G. Rs. Nos. 8435, dated 5th November 1889, 1032, dated 8th February 1890, and 8641, dated 25th November 1893.)

8. The practice of appending large táluka maps to the annual administration reports should be discontinued, and the tour of each officer should be shown and marked on a district or sub-divisional map of convenient size. (G. R. No. 9246, dated 18th December 1893.)

APPENDIX I.

(FORM OF ASSISTANT AND DEPUTY COLLECTORS' REPORTS.)

No. OF 18 .

From A. B.,

First Assistant Collector and Magistrate, F. P.;

To C. D.,

Collector and Magistrate of E.

July 5th, 18 .

Sir,—I have the honour to submit the annual report on the administration of my charge, which is composed of the tálukas specified marginally, and has been under me *since March 11th 18* (*or since November 1st 18* , previous *to which date they were under Mr.*———,*who has supplied to me the necessary information relating to his own time.*

Tálukas.	Area in square miles.	*Population.
A		*(Imperial census figures to be given: G. Rs. Nos. 2505, dated 28th May, and 3023, dated 15th June 1874).
B		
C		
Total ...		

2. A return of places at which I have resided during the year, and the number of days spent at each, is forwarded herewith (Appendix No. 1).

Residence during the year.

II.—REVENUE. (*a*) JAMÁBANDI.

3. The jamábandi settlement was effected during the periods stated in the margin; *that of Táluka C was delayed beyond the prescribed period because I was called away to———— for a few days to meet the Revenue Commissioner (or as the case may be).*

Tálukas.	Commenced.	Completed.
A ...	December 15th...	January 10th.
B ...	January 2nd ...	February 10th.
C ...	February 20th ...	March 20.

(*Note.*—The information in paragraph 3 should refer to the whole charge, *i.e.* all the tálukas of which charge is held by the Assistant or Deputy Collector. If any tálnka has been settled by the Collector, the fact should be noted.)

4. The results of the settlement of the tálukas mentioned in the last paragraph were noted down in my office at the time, and are as follows. Items arising subsequent to the preparation of the village tharávbands have not been included :—

Years.	Land Revenue.			Local Funds.		Interest.	Total Revenue for collection.
	Remissions.	Alienations.	Revenue for collection.	Remissions.	Revenue for collection.		
18 -18							
18 18-							
Increase							
Decrease							

The chief causes of decrease and increase are as follows: (give brief explanations).

5. Takávi advances have been made to a few rayats: (give brief remarks on number of applications received and granted.)

6 The progress of the realization up to June 30th of the land revenue of the tálukas in my charge, not including revenue assigned to Local Funds or credited to the Public Works Department, is shown in the following table :—

Demand.	Collections upto 31st March.	Balance on 1st April.	Collections from 1st April to 30th June.	Balance.

As far as it is now possible to judge, *nearly all the balance on July 31st will eventually be realized.*

(The table will be compiled from the four monthly vasulbaki statements and the monthly returns of collections.)

7. The general condition and prospects of my charge, in a material point of view, are *decidedly favourable. In Táluka A nearly all waste land has been taken up, the value of occupancies is considerable, and, the accumulation of capital progresses. In Táluka B, the waste is larger, but is being gradually taken up, and is now only one-third of what it was ten years ago. Táluka C is a more backward district with a considerable amount of forest, and a large aboriginal population of Bhils and Chodras. Still cultivation there has increased by 20 per cent. within the last five years.*

II.—REVENUE. (*b*) SUPERVISION.

8. The comparisons of the táluka tálebands of the past year (18) required by Government Resolution No. 1454, of November 6th, 1869, were duly completed on the dates given marginally and in the manner prescribed at page ... of the Manual of Revenue Accounts. *The accounts of Tálukas A and C were in good order, but in those of Táluka B, some errors were detected which have been rectified.*

Tálukas.	Date.
A	
B	
C	

9. The examinations of the táluka accounts were effected in general accordance with the direction at pages ... of the Manual, at the periods stated in the margin. *I regret that I was unable to make the second examination of the accounts of Táluka C owing to a severe accident which occurred when I was at the other end of my charge and incapacitated me from travelling for five weeks.* The comparison of the daily sheets with the day books and other expansions (Manual, pages ...) was made *at the same time as the inspection of the rest of the accounts, and errors which were detected were reported at once to the Collector.*

Tálukas.	First examination.	Second examination.
	Dates.	Dates.
A ...	October 10th to 20th.	March 4th to 10th.
B ...	November 9th to 17th.	April 20th to 29th,
C ...	December 5th to 19th.	Do.

10. The amount of village inspection which I have performed personally is shown below.

Tálukas.	Villages.				Rayats' receipt-books examined.		Boundary marks examined.	
	Total number.	Number visited.	Number in which accounts examined.	Number in which records examined.	In how many villages.	Number of books.	In how many villages.	No. of fields.
A								
B								
Total ...								

The performance of their duties by the village accountants is on the whole good, as shown by the general application of the prescribed tests (Manual, pages ...), but out of a total number of 150, it has been necessary to *reprimand twenty, to fine ten, and to dismiss two, one of whom was prosecuted criminally and convicted.* In examining receipt-books the procedure prescribed at page 84 of the Manual of Revenue Accounts was observed.

(1. *Note.*—*Vide* note 1 below paragraph 25 of the form of Collectors' Administration Report.)

(2. *Note.*—In column 3 of the statement entered in this paragraph all the villages which the officers visited for the performance of official duties should be entered, and not only villages at which they encamped: G. R. No. 6619, dated 25th September 1882.)

(3. *Note.*—All punishments inflicted on village accountants should be shown in this paragraph: G. R. No. 8782, dated 15th December 1882.)

III.—CIVIL.

11. The number of cases decided by Mámlatdárs under Act III of 1876 (Bombay) and the results of my supervision are given in the margin. The Collector has administered reprimands in of the cases referred to him for injustice or carelessness. On the whole the work is fairly done, *except by Ráo Sáheb ——— Mamlatdár of A.*

Tálukas.	Number of cases decided.	Number examined.	Number referred to Collector.
A			
B			
C			
Total ...			

(1. *Note.*—Only those cases in which mistakes are noticed should be entered as referred to the Collector: G. L. No. 9013, dated 6th November 1885, and 534, dated 21st January 1886)

(2. *Note.*—Assistant Collectors should include in their reports with brief remarks, a statement showing the numbers of Sub-Registry Offices and, in the districts where Act XVII of 1879 as amended by Acts XXIII of 1881, XXII of 1882 and XXIII of 1886, applies, of Village Registry Offices examined by them: G. R. No. 8126, dated 17th November 1890.)

IV.—MAGISTERIAL.

12. The extent to which my own original jurisdiction has been exercised, and the results of the control exercised over it by superior authority, are given in the margin.

Tálukas.	Number of cases tried.	Number of accused.	Number of accused.				On appeal or revision, number of sentences.		
			*Committed to the Sessions.	Convicted.	Acquitted.	*Discharged.	Confirmed.	Modified.	Reversed.
A... ...									
B									
Total ...									

* *Note.*—Prisoners not committed for trial will come under the head of discharged: G. R. No. 3596, dated 24th July 1872.

13. I was invested on *January 10th*, 18 , with powers to hear appeals from the decisions of Subordinate Magistrates. The marginal table gives the number of cases disposed of by each Sub-Magistrate in my charge with the results of my exercise of the above power, and also of the references for revision which I have made to the District Magistrate on scrutiny of the daily abstracts of cases and a percentage of the cases themselves as required by Government Resolution, Judicial Department, No. 2942 of October 10th, 1867.

Talukas.	Names of Sub Magistrates.	Powers exercised.	Number of		On appeal or revision, number of individual sentences.		
			Cases.	Persons convicted.	Confirmed.	Modified.	Reversed.
A	M. N....	1st Class.					
	N. O....	2nd ,,					
B	P. Q....	1st ,,					
Total ...	...	...					

(If the Assistant has no powers of appeal, the last three columns will contain the results of revision only, and the commencement of the paragraph should be modified so as to state with whom the appellate powers rest.)

1. *Note.*—It is not necessary for Assistant Collectors to give details of the work done by Subordinate Magistrates. They should merely show the nature of the work, original, appellate or revisional, done by themselves, for the year ending June 30th: G. R. No. 29, dated 5th January 1892.)

(2. *Note.*—Assistant Collectors should include in their reports, with brief remarks, statements showing—

1, amount of original magisterial work performed by them;

2, the same on appeal or review from or of the work of Subordinate Magistrates: G. R. No. 8126, dated 17th November 1890.)

V.—PUBLIC WORKS.

14. Local Funds.—State the number of meetings attended of each Táluka Board and add brief remarks on the working of the Boards.

(*Note.*—Statistical details concerning Local Funds affairs are not to be embodied in the Assistant Collectors' Administration Reports. Only critical remarks on the working of these Bodies are required: (G. R. No. 9246, dated 18th December 1893.)

VI.—EDUCATION.

15. Education.—State the number of schools in each táluka and the number visited, and add such remarks as may seem necessary.

VII.—MUNICIPALITIES.

16. Give a brief account of the share taken by the Assistant or Deputy Collector in Municipal administration.

(*Note.*—Assistant Collectors should include in their Administration Reports, with brief remarks, statements showing the share they have personally taken in Municipal Administration: G. R. No. 8126, dated 17th November 1890).

VIII.—GENERAL REMARKS.

17. General remarks :—

APPENDIX 1 (PARAGRAPH 2).

Statement showing the number of places at which the —— Assistant Collector resided during 18 .

Name of place.	From what date to what date.	No. of days.	Remarks.
1st Head Quarters.			——was absent from the ——to the —— and ——acted for—— during that period.
2nd			

Note.—The camps should be shown consecutively as the office moved, and Mámlatdárs' and Mahálkaris' stations marked with asterisks.

(2. *Note.*—In the tour return the tálukas in which the villages camped at are situated, should be entered : G. R. No. 118, dated 17th January 1888.)

(1.. *Note.*—The tours should be reported in the chronological order of the officer's movements and not according to the length of time spent at the several places at different visits : G. R. No. 4322, dated 30th August 1872.)

PART VII.—MISCELLANEOUS.

1. Assistant Collectors are not to try any magisterial cases in their own houses. This must be considered a standing rule in the whole Presidency. (G. R. No. 1221, dated 3rd March 1873.)

2. It is clearly to be understood that no Magistrate is to try cases in his own house. (G. R. No. 2893, dated 21st May 1873.)

3. The officer in whose charge the office library is personally responsible for the safe keeping of the books composing it. (G. R. No. 5855, dated 11th November 1880.)

4. Medicines required for dispensaries should be received very soon after they are indented for, and Collectors should at once report to Government if there is delay in complying with their indents. (G. R. No. 6827, dated 2nd October 1882.)

5. The receipts and payments of the Collector of Bombay, who is a Land Revenue Officer and has a treasury, should be accounted for in the manner laid down in Chapter 18 of the Civil Account Code, 6th edition (see also Manual of Land Revenue Accounts). (G. R. No. 3660, dated 27th May 1890.)

6. There can be no question of the expediency, so far as efficiency of administration is concerned, of the assembling at the head-quarters of the district of all district officers during the season at which they are not ordinarily required to tour. This principle has always been recognised and acted on, the only exceptions being in cases where owing to the large size of certain districts, and for the convenience of the public, certain Assistants have been required to reside during the rains at outlying places within the districts to which they were attached. To say nothing of the inconvenience that would be caused to private persons having business to transact with district officers if they reside outside their district, it is obviously to the interest of discipline, instruction and despatch of business that the Collector's Assistants in all branches of the administration should be gathered round him in the rains. The claims of society also must be considered, especially in small stations and among officers who spend the greater part of each year on tour. (G. R. No. 3772, dated 3rd June 1891.)

7. Cases sometimes occur in which British officers, notwithstanding the stringent orders of Government to the contrary, have been tempted to take at times the law into their own hands, and to maltreat natives sometimes, where there may be reasonable grounds of complaint; at other times it has been for trifling causes; occasionally for no reason at all. The consequences of such illegal and violent acts are not only that injustice and hardship are inflicted on individuals, but that the character of the Government itself suffers from the tyrannical and oppressive behaviour of its own officers. Conduct of a kind so objectionable will

not fail to subject those who deliberately violate the orders of Government to adequate penalties. But, though provocation can in nowise excuse the neglect or contempt of the reiterated orders of Government on this important subject, yet the Governor General in Council is desirous to prevent, as far as possible, the occurrence of any just cause of irritation to British officers marching detachments through British territories or those of Native States. To insure this object there should always be some one present to whom the Commanding Officer can apply for redress; to whom he can look for prompt attention when robberies have occurred or injuries have been inflicted, and from whom he may expect that every effort will be timely made to recover stolen property; to capture, and without delay to bring to justice, offenders, and to bring to notice any neglect or misconduct on the part of subordinate local officers. With this view, whenever troops are to march in British territories they should be accompanied by a Police officer deputed by the Magistrate of the district. The regular relief of the Police officers, as troops in march cross the boundaries of districts, is a point of detail which should in future be as carefully provided for as the preparation of supplies in the several districts. In Native States the Political officers of the British Government must understand it to be one of their duties to provide that, whenever British troops are to traverse the territories of Native Princes, their Darbárs are to depute intelligent and experienced officials of their own to accompany the British detachments, and to remain in attendance until the troops cross the boundary and enter other territory. This is frequently practised when any considerable body of troops is to traverse a Native State, but it is not sufficient thus to restrict the system to large bodies of troops, for the occurrence of robberies and of causes of misunderstanding are more likely to occur with small than with larger masses of troops, who ordinarily have with them an experienced staff, and are usually accompanied by Darbár vakils of rank and authority. The system must be worked out as carefully with small as with large bodies, and with especial care whenever the small detachment is composed of European troops. When such a system shall be adequately established, the occasions should be rare when misunderstandings could arise, and it should prevent the occurrences which often are a source of much irritation to Commanding Officers. Native States would be relieved from many difficult references and claims, whilst Commanding Officers having at hand a responsible person to whom at once to apply would be better able to pay attention to the precise instructions laid down for their guidance in paragraph 2, Section 47, of the Military Regulations of the Army, according to which all officers marching are "enjoined to bear in mind the serious responsibility that will attach to them for any abuse of authority, or exertion of illegal power; they will, therefore, invariably report

to the Civil authorities any instance of neglect or inattention on the part of the Native Police or other subordinates of the Civil power, but by no means interfere with them in the exercise of their duty, or use any authority whatever over them; and in the event of any detriment or delay arising to the public service, or of any well-founded cause of complaint existing, they are to represent the same to the Commander-in-Chief through the regular channel. (G. I., For. D., No. 153, dated 16th May 1864; *vide* G. R. No. 457, dated 3rd February 1865.)

8. The selection of grounds outside military limits for encamping troops in case of any epidemic disease breaking out should be made by the Military authorities in consultation with the Collectors. As a general rule the land so selected will be dry murum soil unfit for cultivation. Where culturable land is unavoidably chosen, the preferable course will be for the Collector to enter into an agreement with the proprietor, by virtue of which the land can at once be taken temporary possession of on payment by the Collector of whatever sum he may consider just on account of damage to crops and rent of land (G. R. No. 2749, dated 28th June 1865.)

9. In every case in which there exists a reasonable claim for compensation to owners of fields for the destruction of crops caused by the encampment on their grounds of troops marching through a district, the Collector should cause the Commanding Officer to be informed immediately of the extent of damage committed. (G. C. No. 2235, dated 12th May 1871.)

10. Government cannot recognize that when a regiment or a body of troops is on the line of march and accompanied by a Commissariat contractor or his agents, the Táluka authorities are in duty bound in all cases to lay in a supply of provisions for the benefit of such contractor. Were such an obligation on the part of the Civil authorities allowed, the presence of a contractor with the troops would be useless, as the district officers could generally provide all necessary supplies if sufficient intimation were given beforehand.

It is the duty of the contractor for supplies on the march, either by himself or by his agents, to have the supplies for which he contracts ready at the several halting places. This he should do by timely arrangements, preceding the troops, and purchasing the supplies, and arranging for their conveyance to the ground; the only assistance he should receive from the Civil authorities being directions to the district native officials to afford him every facility for the collection of the supplies, a rough estimate of the quantity of which should be furnished to them some considerable time beforehand.

The native officials on the spot and over them again the Collectors would, of course, take proper

notice of any case in which the villagers obstructed the march of troops by declining to sell to the contractors articles required for the troops.

The foregoing is the principle which should govern the relations between the contractors and the native officials of the districts or villages through which the troops pass while on the march, and His Excellency in Council is of opinion that to allow native contractors the power to obtain supplies by requisitions on táluka officials, would be to swell the contractors' profits at the expense of the Government Exchequer, and of the time and labour of district officers without any corresponding benefit. It would, moreover, open the door to all manner of abuse and oppression.

(G. R., M. D., No. 3703, dated 5th October 1874; *vide* G. M. No. 5495, dated 16th idem.)

11. District officers should enjoin such Assistant Collectors and Mámlatdárs as are from time to time deputed to accompany troops on the line of march to be most particular in seeing that all claims for cartage, compensation, &c., are promptly enquired into and settled. (G. R. No. 4052, dated 16th July 1873.)

12. The investigation as to the amount of damage done to crops by troops and the amount of compensation to be awarded should be completed as promptly as possible. (G. R. No. 3026, dated 22nd May 1876.)

13. With a view to enable Civil officers who may be engaged in purchasing animals and stores for the Military Department to render their accounts so as to admit of their being accepted by the Military Accounts Department without further enquiry, the following procedure should be adhered to:—

Every payment made by a Civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt, and

(2) the receipt of the Commissariat or Transport officer, to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals, the depôt roll on which they will be accounted for, and in the case of stores, the Commissariat returns in which they will be brought to account;

(3) When there is no representative of the Military Department to whom the animals or stores can be handed over, the Civil officer should furnish proof that he has made them over to the Railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the Station Master or other responsible officer of the railway.

(G. R., M. D., No. 2620, dated 14th July 1887; *vide* G. R. No. 5040, dated 1st August 1887.)

14. Commanding Officers should specify some time beforehand the supplies they want for troops on the march, so that the Civil authorities can inform them what supplies will be delivered and at what rates. The district officers should furnish all information required by Commanding Officers of regiments that have to march through their districts regarding the supplies of provisions and forage procurable in their respective charges, and to comply with any requisition made by those officers on the distinct understanding that they will take and pay for the whole of the supplies demanded by them. (G. R. No. 8654, dated 8th December 1886.)

15. All communications on the subject of supplies required for troops on the line of march should be invariably addressed to the Collector of the district and not to subordinate officers. (G. R. No. 3812, dated 4th June 1891.)

16. As in the case of the moves of troops, due notice of the march of military followers and transport animals through a district should be given by the Military authorities to the Collector of the district, whether supplies are required or not. (G. R., M. D., No. 997, dated 23rd May 1893; *vide* G. R. No. 4234, dated 13th June 1893.)

17. The Government of India have sanctioned for adoption the following form of requisition for supplies of troops on the line of march :—

COMST. FORM 15-A,
Supplied gratis.

(This form is applicable to Punjab, Bengal and Bombay Commands.)
Referred to in Army Regulations, India, Volume X, Part II.)

Requisition on the _____ *for supplies required at* _____ *on the* _____ *189* , *for the fighting-men, public followers, public and private cattle of the* _____ Dated at _____ 189 .

Articles.	Quantity required.	Articles.	Quantity required. Public.	Quantity required. Private.
For Officers and others.		*For public and private cattle.*		
Sheep		Atta for elephants		
Fowls		Gram, 1st sort		
Kids		,, 2nd ,,		
Milk		Barley		
Eggs		Bajra or other inferior grain (to be specified).		
For British Troops.		Oats		
Flour, wheat, 1st sort		Indian corn		
Rice (descriptions to be specified)		Dhan		
Salt (ditto)		Coolthi		
Onions		Mutt		
Potatoes		Gowar (In Bombay Command only)		
Vegetables, fresh		Jowári		
Firewood		Mote		
Charcoal		Fodder, green		
Straw or grass for men's bedding		,, dry		
Oil (descriptions to be specified)		Sugarcane		
Cotton for wicks		Kirby, dry		
Tinning cooking utensils		,, green		
Hemp		Grass, green		
Baskets		,, dry, for rations		
Ghurrahs, earthen		,, ,, horses' bedding		
Tent pegs		Bhoosa, white		
For Native Troops and Public Followers.		,, missa		
Atta		Bran		
Rice		Salt (descriptions to be specified)		
Dal (descriptions to be specified)		Oil (ditto)		
Ghi				
Salt (descriptions to be specified)				
Turmeric				
Firewood				
Straw				
Ghurrahs, earthen				
Tent pegs				

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____ to the best of my judgment and belief, and after the most careful examination.

Examined.

_____
Quarter Master.

_____ *Commanding*

Commissariat Officer.

NOTES.

I.—This requisition should reach the District Civil Officer at least a fortnight before the date on which the supplies are required.

II.—This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III.—Only the articles shown on reverse can be requisitioned. Further articles, or an excess over the requisitioned amount of authorised articles, cannot be demanded, and the Commanding Officer and Commissariat Agent must make the best arrangements practicable to obtain them.

V.—Requisitions for supplies in excess of actual requirements should on no account be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished should, in concert with the Civil Officer, make such arrangement for its disposal as may appear best for all concerned.

V.—For transport mules and ponies grain of the cheapest kind locally obtainable to be requisitioned for.

18. The following is a list of encamping grounds for troops on the main lines of communications in the Bombay Presidency. The attention of Collectors is drawn to paragraph 15, Section 1,* of the Transport Regulations, Part II, Inland, and they should take steps to ensure that the encamping grounds are kept in good order. It is not intended, however, that there should be any change in the existing procedure and that the encamping grounds hitherto cleaned by the Public Works Department should be cleaned by the Civil Department. The Collector will requisition the Executive Engineer, when clearance other than that which can be effected by the ordinary village establishment is necessary, and in that case, the outlay will be met, as heretofore, from the Military Repair assignment.

* *Extract paragraph* 15, *Section* 1, *of the Transport Regulations, Part II, Inland.*

15. The established encamping grounds when not occupied are kept clean and free from jungle growth, and generally in order by the local subordinate Civil officer, under the orders of the Civil officer of the district. The latter should be addressed without delay when there is a subject of complaint.

List of Encamping Grounds.

Routes.	Encamping Grounds.	
I.—Bombay to Poona.	Bombay.	Khandála.
	Kurla.	Kárli.
	Thána.	Wurgaum.
	Dhysur.	Nigri.
	Panvel.	Poona.
	Woundal.	
II.—Bombay to Násik.	Bombay.	Kurdi.
	Kúrla.	Kására.
	Thána.	Igátpuri (top of Thull Ghát).
	Bhiwndi.	
	Dohála.	Wari Warra.
	Shápur.	Devláli (Násik)
III.—Bombay to Baroda and Ahmedabad.	Bombay.	Lachpur.
	Kúrla.	Surat.
	Thána.	Sewaun.
	Bhiwndi.	Kim Choki or Kutodra.
	Majura.	
	Buttána.	Umurwála.
	Kámroli.	Broach.
	Mahágaum.	Tunkeira.
	Sawteh.	Miágam.
	Nagunkus.	Itola.
	Sujjun.	*Baroda.*
	Karmála.	Wasud.
	Bugwára.	Anund Mogri.
	Paldi.	Nadiád.
	Palan.	Kaira.
	Undáss.	Láli.
	Gundeve.	Butwa.
	Kaliawádi.	*Ahmedabad.*
IV.—Poona to Ahmednagar and Aurangabad.	Poona.	Ahmednagar.
	Loni.	Imámpur.
	Kondápur.	Wuddála.
	Sirúr.	Kygaon.
	Supa.	Dyegaon.
	Tas (or Chas).	Aurangabad.

Routes.	Encamping Grounds.	
V.—Poona to Belgaum and Dhárwár.	Poona.	Kinni.
	Khair.	Kolhápur.
	Kikwi.	Kágul.
	Párgaon.	Nipáni.
	Yella.	Sunkeshwar.
	Bhuinj.	Hutturgi.
	Sátára.	Butramutti.
	Uttit.	*Belgaum.*
	Umruz.	Hire Bágévádi.
	Karrar	Kittur.
	Kassigaon.	Teggera.
	Kamáiri.	*Dhárwár.*
VI.—Poona to Sholápur.	Loni	Indápur.
	Uruli.	Temburni.
	Yewut.	Arun.
	Pátus.	Hewrah.
	Rawungaum.	Mohol.
	Bhingawa or Bigwahun.	Sawuleshwar.
	Loni.	Sholápur.
IX.—Burhanpur to Mhow.	Burhanpur.	Sunnawud.
	Asirgarh.	Burwai.
	Boregaon.	Bulwára.
	Mokulgaon.	Smirole.
	Desgaon.	Mhow.
	Dórwa.	
X.—Ahmedabad to Rájkot.	Ahmedabad.	Wadhwán.
	Sirkeij.	Muli.
	Sánand.	Doliya
	Sachana.	Chotila.
	Viramgám.	Bamunbore.
	Chablie.	Kuwarwa.
	Luktur.	Rájkot.
XI.—Rájkot to Porbandar	Rájkot.	Upleta.
	Rubdah.	Wadásuda.
	Gondal.	Kutyána.
	Virpur.	Kundorda.
	Jetpur.	Ranawow.
	Dhoráji.	Porbandar.
XII.—Bhúj to Mándvi.	Bhúj.	Burra Asumbia.
	Maigpur.	Mándvi.
XIII.—Ahmedabad to Ajmere.	Ahmedabad.	Palri.
	Adaulaij.	Erinpura.
	Panshur.	Sanderáo.
	Langraij.	Dhola.
	Mysána.	Gundoji.
	Unja.	Páli.
	Sidhpur.	Jadan.
	Meyta.	Sojat.
	Gud.	Chandáwal.
	Deesa.	Jhuta.
	Dunpura.	Bar.
	Kucháwara.	Sendra.
	Muddar.	Nyanagar.
	Reodur.	Mangliáwas.
	Sumvára.	Saradua.
	Sirohi.	Ajmere.

(G. R. No. 8037, dated 11th October 1884; G. Rs., P. W. D., Nos. 180 M. W.—1542, dated 22nd October 1884, 1263A, dated 24th November 1884; *vide* G. M. D., Nos. 8643, dated 3rd November 1884, and 9738, dated 9th December 1884; G. R., M. D., No. 1505, dated 2nd April 1886; *vide* G. M. 2995, dated 20th idem, and G Rs., P. W. D., Nos. 20 M. W—253, dated 3rd February 1888, and 46 M. W.—517, dated 14th March 1888.)

19. The rules* noted in the margin detail the procedure under which carriage is to be obtained by regimental authorities from the Commissariat and permit, under the conditions therein laid down (paragraph 96), of the Commissariat applying to the Civil authorities for assistance.

* Army Regulations, India, Vol. X, Passages, Part II, Inland, Section I, III Carriage, paragraphs 87 to 151, and Appendix V.

The position of the Commissariat Department is that on occasions of this sort it utilizes all Government carriage that may be available, procures contracts for carts, &c., whenever practicable, and does its best to obtain hired carriage when required, without the intervention of the Civil authorities at the sanctioned rates of hire. Beyond this, the powers of the Department do not extend, and hence it is absolutely necessary that the Department should be able to appeal to the Civil authorities when occasion demands it. The Commissariat Department is, however, bound to make its own arrangements for carriage when this is possible, the aid of the Civil authorities being called in only when difficulty is experienced in its provision.

Provision has been made in the Army Regulations noted† for the care of troops leaving one district for another, but compliance with requisitions for carts from the Civil authorities to be sent all the way beyond the limits of the Province can hardly be expected, and arrangements should be made by the Civil authorities to pass on the requisition beyond the province to those in the adjoining district.

(† Paragraph 96, clauses *f* and *g*.)

Early notice should be given in regard to the march of troops, as when this is not done the difficulties of the Commissariat Department are greatly increased. Every endeavour should be made to fix the date of movements as early as practicable.

In order that effect may be given to the directions contained in paragraph 96, Vol. X, Part II, of the Army Regulations it is necessary that the prevailing rules of hire for different kinds of carriage in the several districts should be periodically ascertained and notified.

(G. I., M. D., No. 3246, dated 3rd August 1889, and 4093-D, dated 24th September 1889; *vide* G. Rs., M. D., Nos. 2653, dated 22nd August 1889, and 3081, dated 4th October 1889, and G. M. No. 8221, dated 29th October 1889.)

20. Every District (Civil) officer should be in possession of the latest rules in regard to the supply of carriage by the Civil authorities to the troops on the march. (G. I., M. D., No. 4181-D, dated 2nd October 1889; *vide* G. R. No. 8421, dated 5th November 1889.)

21. When extensive transport is needed, Regulation XXII of 1827 or some similar law will always have to be used. Except on emergency there is no legal authority for interfering with the agricultural and rural owners of carts and animals, nor is it at all desirable so to interfere, or even possible. Returns will show approximately the means of transport existing in a village, táluka or district, but it depends on the season of the year how far these means are all available on any spot at any moment, and it would be useless to require native district officers to produce the full paper quota, if the actual substance were not in fact there to produce. Government could not interfere with the uses to which owners put their cattle and carts in ordinary times, and without such an extreme measure it is not possible to state certainly what will be available whenever it is required. (G. R. No. 10219, dated 19th December 1885.)

22. The rolls referred to in paragraph* 11 of the Appendix to the India Army Circular No. 170 should be retained on the records of the Civil officers of the districts in which the men live, who will furnish any information required regarding them, and render such assistance as they may be able to afford in the event of the men being called out for service. (G. Rs. Nos. 2428; dated 22nd April 1887, 6428, dated 23rd September 1887, and 3267, dated 21st May 1888.

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* "All records and documents relating to reserve men will be kept in the battalion to which they belong; an office allowance of Rs. 30 per mensem will be granted for this purpose. Rolls of reserve men are to be kept in the form on the first page of the sheet roll (Bengal Form A—R 12), and copies of these rolls must be furnished to the Civil officers of the districts in which the men live." Para. 11 of Appendix to India Army Circular, 170.